

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

Venator Materials PLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 23-90301

Jointly Administered

**DECLARATION OF DISINTERESTEDNESS OF DELOITTE GMBH
WIRTSCHAFTSPRÜFUNGSGESELLSCHAFT**

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), I, Claudia Bruecken, under penalty of perjury, declare as follows:

1. I am a partner of Deloitte GmbH Wirtschaftsprüfungsgesellschaft, organized under the laws of Munich, Germany, the German member firm (“Deloitte Germany”), of Deloitte Touche Tohmatsu Limited (“DTTL”), a United Kingdom company limited by guaranty. Deloitte Germany has an office at Rosenheimer Platz 4, 81669 Munich, Germany. I am duly authorized to make and submit this declaration (the “Declaration”) on behalf of Deloitte Germany.

2. As set forth more fully in the Debtors’ application to retain Deloitte Tax LLP (“Deloitte Tax”), the Debtors sought to retain Deloitte Tax to provide certain tax advisory services in connection with, among other things, the Debtors’ restructuring [Docket No. 409] (the “Application”). The Application was supported by the declaration of Elias Tzavelis, a

¹ A complete list of each of the Debtors in these Chapter 11 Cases may be obtained on the website of the Debtors’ claims and noticing agent at <http://dm.epiq11.com/Venator>. The Debtors’ service address in these Chapter 11 Cases is: Hanzard Drive, Titanium House, Stockton on Tees, Wynyard Park, TS22 5FD, United Kingdom.

partner of Deloitte Tax, a copy of which is annexed to the Application as **Exhibit A**. As stated in the Tzavelis Declaration, it was contemplated that Deloitte Tax would engage, on a subcontracting basis, certain DTTL Member Firms. Pursuant to that work order dated March 30, 2023, as amended (the “Assessment Work Order”), Deloitte Tax engaged Deloitte Germany as a subcontractor to assist with certain tax advisory services.

3. The statements set forth in this Declaration are based upon my personal knowledge, information and belief and/or client matter records kept in the ordinary course of business that were reviewed by me or other personnel of Deloitte Germany or its affiliates.

Deloitte Germany’s Qualifications

4. Deloitte Germany is a public accounting firm with offices across Germany. Deloitte Germany has significant experience performing tax services.

Disinterestedness

5. Subject to the foregoing, except as set forth herein and in the attachments hereto, to the best of my information, knowledge, and belief based on reasonable inquiry: (a) neither I, Deloitte Germany, nor any partner, principal, or managing director of Deloitte Germany that is anticipated to provide the services for which Deloitte Germany is to be retained (the “Engagement Partners/Principals/Managing Directors”) holds any interest adverse to the Debtors; and (b) Deloitte Germany has no relationship to the Debtors, their significant creditors, certain other significant parties-in-interest, or to the attorneys that are known to be assisting the Debtors in the Chapter 11 Cases, except as stated herein or in any attachment hereto.

6. Deloitte Germany undertook a search to determine and to disclose whether it or its affiliates, is or has been employed by, or have any relationships with the entities (the “Potential Parties-in-Interest”), whose specific names were provided to Deloitte Germany by the Debtors. To check upon and disclose possible relationships with significant Potential Parties-in-

Interest in the Chapter 11 Cases, Deloitte Germany researched its client databases and performed reasonable due diligence to determine whether it or its affiliates, including Deloitte Germany, had any relationships with the Debtors or the significant Potential Parties-in-Interest.

7. Deloitte Germany and its affiliates have relationships with thousands of clients, some of which may be creditors of the Debtors or other parties-in-interest. Accordingly, Deloitte Germany and/or its affiliates have had, currently have and/or may have in the future banking or other relationships with such parties, or provided, may currently provide, and/or may provide in the future professional services to certain of these parties in matters unrelated to the Chapter 11 Cases. Additionally, certain significant Potential Parties-in-Interest have or may have provided goods or services, may currently provide goods or services, and/or may in the future provide goods or services to Deloitte Germany and/or its affiliates and the Engagement Partners/Principals/Managing Directors in matters unrelated to the Chapter 11 Cases. A listing of parties with such connections to Deloitte Germany and/or its affiliates is attached to this Declaration as **Schedule 1**. Deloitte Germany provides ongoing ordinary course tax preparation, tax planning and audit advisory services to Venator Materials PLC, et. al, in matters unrelated to the Chapter 11 Cases.

8. Despite the efforts described above to identify and disclose Deloitte Germany's connections with the significant Potential Parties-in-Interest in the Chapter 11 Cases, because Deloitte Germany is a nationwide firm with many employees, Deloitte Germany is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte Germany discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

9. Furthermore, through reasonable inquiry, Deloitte Germany does not believe there is any connection between the personnel of Deloitte Germany or its affiliates who are anticipated to provide services to the Debtors and the United States Bankruptcy Judge presiding in the Chapter 11 Cases, the U.S. Trustee for Regions 3 and 9, the Assistant United States Trustee for the District of Delaware, and the attorney therefor assigned to the Chapter 11 Cases.

10. Except as may be disclosed herein, to the best of my knowledge, information, and belief, Deloitte Germany and the Engagement Partners/Principals/Managing Directors do not hold or represent any interest adverse to the Debtors, and I believe that Deloitte Germany is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

Professional Compensation

11. Deloitte Germany’s retention by Deloitte Tax as a subcontractor to assist in the performance of tax advisory services for the Debtors is conditioned upon its ability to be retained in accordance with its terms and conditions of employment, including the proposed compensation arrangements agreed to between Deloitte Germany and Deloitte Tax.

12. Pursuant to the terms of the engagement agreement between Deloitte Germany and Deloitte Tax, Deloitte Germany and Deloitte Tax agreed that with respect to the services performed by Deloitte Germany as a subcontractor to Deloitte Tax, Deloitte Tax will pass through Deloitte Germany’s fees at-cost to the Debtors, which will be reflected in the fee application filed by Deloitte Tax in the Chapter 11 Cases.

13. In addition, reasonable expenses, including travel, report production, delivery services, and other expenses incurred in providing Deloitte Germany’s services, will be included

in the total amount billed.

14. Prior to the Petition Date, Deloitte Germany provided ordinary course professional services to the Debtors. In the ninety (90) days prior to the Petition Date, the Debtors did not pay Deloitte Germany any amounts on account of invoices issued prior to such date. As of the Petition Date, there were no outstanding amounts due to Deloitte Germany on account of invoices issued by Deloitte Germany prior to such date.

15. Deloitte Germany has received no promises regarding compensation in the Chapter 11 Cases other than in accordance with the Bankruptcy Code and as set forth in this Declaration. Deloitte Germany has no agreement with any nonaffiliated or unrelated entity to share any compensation earned in the Chapter 11 Cases.

Dated: August 22, 2023



Claudia Bruecken
Partner
For and on behalf of Deloitte Germany
(Deloitte GmbH
Wirtschaftsprüfungsgesellschaft)



Dr. Jörg Pickartz
Director
For and on behalf of Deloitte Germany
(Deloitte GmbH
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SCHEDULE 1

None identified.