

IN THE HIGH COURT OF JUSTICE
THE BUSINESS AND PROPERTY COURTS OF ENGLAND AND WALES
INSOLVENCY AND COMPANIES LIST (ChD)

IN THE MATTER OF:

NORTEL NETWORKS UK LIMITED (IN ADMINISTRATION) No. 536 of 2009 / CR-2016-006154

AND IN THE MATTER OF THE INSOLVENCY ACT 1986

TWENTY-SIXTH

WITNESS STATEMENT OF STEPHEN JOHN HARRIS

I, **STEPHEN JOHN HARRIS** of Ernst & Young LLP, 1 More London Place, London SE1 2AF, **DO STATE** as follows:

1. I am a licensed insolvency practitioner and a non-equity Partner in the firm of Ernst & Young LLP ("**E&Y**"). I was appointed as a joint administrator of Nortel Networks UK Limited (the "**Company**") on 14 January 2009 together with Alan Robert Bloom, Alan Michael Hudson and Christopher John Wilkinson Hill, all of E&Y. As mentioned in paragraph 4 of Harris 24, since the commencement of this Administration, Messrs Hill and Bloom (the "**Former Administrators**") have resigned from their role as administrators and Simon Jamie Edel was appointed as an additional administrator of the Company.
2. This witness statement is made in support of an application dated 7 November 2025 (the "**Application**"), in these proceedings and is supplemental to my twenty-fourth witness statement of the same date ("**Harris 24**"). Unless the context otherwise requires, capitalised terms in this document have the meaning given to them in Harris 24.
3. This witness statement has been prepared over the telephone and by exchange of drafts by email with the assistance of Herbert Smith Freehills Kramer LLP (the Joint Administrators' English law legal advisers) and the Joint Administrators' staff at E&Y. Save where I indicate to the contrary, the facts contained in this witness statement are within my own knowledge and are true. Where the facts stated are not within my own knowledge, I have identified my sources of information and/or belief.
4. Nothing in this witness statement is intended, nor should be taken, as a waiver of privilege in relation to matters dealt with in this witness statement.

5. There is now produced and shown to me an electronic bundle of documents marked "**SJH26**" to which I shall refer in this witness statement. References in this document to exhibits are in the form **[Tab/Page]**.
6. I am duly authorised to make this witness statement on behalf of the Joint Administrators in support of the Discharge Application (as defined below).

APPLICATION AND RELIEF SOUGHT

7. An initial hearing of the Application took place on 24 November 2025. By Order of Deputy ICC Judge Page dated 24 November 2025 (the "**Interim Order**" at **[2/7]** of SJH26), the Joint Administrators' term of office as joint administrators of the Company was extended for a further period of 5 months, so as to expire at 12:01 p.m. on 13 June 2026. For the avoidance of doubt, the Joint Administrators therefore seek no order extending their term of office for a further period and do not anticipate needing to do so.
8. By the Interim Order, it was also directed that the Joint Administrators' application for an order under paragraph 98(2)(c) of Schedule B1 to the Act (the "**Discharge Application**") be re-listed for hearing by an ICC Judge on 17 December 2025. The purpose of this witness statement is to provide the Court with a short update regarding an additional unsecured claim received, the revised timing for the payment of the Final Dividend, and the progress made in relation to the steps detailed in paragraph 94 of Harris 24.
9. The Joint Administrators now seek an order that:
 - 9.1 pursuant to paragraph 98(2)(c) of Schedule B1 to the Act, the Joint Administrators and the Former Administrators be discharged from liability with effect from 28 days after the date on which a notice from the Joint Administrators pursuant to paragraph 84(1) of Schedule B1 to the Act has been registered by the Registrar of Companies;
 - 9.2 if the Joint Administrators do not: (i) deliver a Final Dividend Declaration Notice; and (ii) receive the VAT Refund on or before 5 p.m. on 13 May 2026, the Joint Administrators shall promptly inform the ICC Judges' clerks of the same and the matter shall be re-listed for hearing within 14 days; and
 - 9.3 the costs of and incidental to the Application be paid as expenses of the Administration. An updated Draft Order to that effect has been filed with this Statement.

NOTICE OF THE DISCHARGE APPLICATION

10. As requested by Deputy ICC Judge Page at the hearing on 24 November 2025, the Joint Administrators posted an additional notice to creditors of the hearing of the Discharge Application on the EMEA Nortel Website on 27 November 2025. A copy of the notice is at **[4/10]** of SJH26. A summary of the previous notices of the Joint Administrators' intention to make a Discharge Application are at paragraph 88 of Harris 24.

11. The Joint Administrators notified creditors in the same way and on the same date that their term of office had been extended in the Interim Order ([3/8] of SJH26).

FURTHER PROOF OF DEBT SINCE HARRIS 24

12. Since the date of Harris 24, the Joint Administrators have received one further proof of debt from one of the thirteen former employees of the Company to whom the Joint Administrators had written in September 2025 and mentioned in paragraph 69.4 of Harris 24. This proof regarding the Reciprocal Agreement was in line with the Joint Administrators' expectations and was admitted in full on 18 November 2025.

REVISED TIMINGS FOR FINAL DIVIDEND

13. In paragraph 11 of Harris 24, I set out the steps required to declare and pay the Final Dividend and in paragraph 12 of Harris 24, I explained why the Joint Administrators are awaiting the determination of the Discharge Application before paying the Final Dividend. In paragraphs 92 and 93 of Harris 24, I set out the approximate timing of the Final Dividend, on the assumption that the Discharge Application would be determined shortly after the Application was made on 7 November 2025. In light of the revised timing for the hearing of the Discharge Application on 17 December 2025 pursuant to the Interim Order, I set out below the Joint Administrators' updated estimates regarding the timing of the Final Dividend.
14. On the assumption that the Discharge Application is successful on 17 December 2025, the Joint Administrators intend to deliver the NOID to creditors in accordance with rule 14.29 of the 2016 Rules on or around 5 January 2026. Given the bank holidays in December 2025, which may lead to potential delays in the postal transmission of, and creditors' attention to, the NOID, the Joint Administrators consider that it is preferable to wait until early January 2026 to issue the NOID, rather than issuing it shortly following the hearing of the Discharge Application on 17 December 2025.
15. The NOID will specify the last date by which proofs may be delivered. Assuming the NOID is issued on 5 January 2026, the Joint Administrators intend to give creditors until approximately 10 February 2026, which is slightly longer than the 21-day minimum required by the 2016 Rules, to submit their proofs of debt.
16. The Joint Administrators will adjudicate any final proofs of debt received by them (which they are required to do within 14 days of the last date for proving set out in the NOID, i.e. approximately by 24 February 2026 on the assumption that the last date for proving is 10 February 2026).
17. The Joint Administrators intend to then deliver the Final Dividend Declaration Notice and distribute the Final Dividend on or around 26 March 2026. This permits the Joint Administrators to allow the 21-day appeal period under rule 14.8(2) of the 2016 Rules to elapse before paying the Final Dividend, if any final proofs of debt are received and not

admitted in full. If no last-minute proofs of debt are received, or if any such proofs of debt are admitted in full, the Joint Administrators would potentially be in a position to pay the Final Dividend slightly earlier.

CORRESPONDENCE WITH THE COMMITTEE

18. Following the initial hearing of the Application on 24 November 2025, the Joint Administrators updated the Committee regarding the outcome of the hearing and the Interim Order.
19. As explained in paragraphs 84 and 85 of Harris 24, the Joint Administrators have already obtained the Committee's approval regarding their remuneration and expenses, including in respect of their anticipated remuneration and expenses during the Forecast Period between 20 September 2025 and the filing of the Dissolution Notice. In paragraph 85, I explained that the estimates in respect of the Forecast Period had been made on the assumption that the relief sought in this Application would be granted when it was heard and that the Joint Administrators would further review these estimates following the hearing. The Joint Administrators also noted that they would write to the Committee again following the hearing.
20. In view of the slight delay to the Discharge Application, the Joint Administrators sought the Committee's approval for an increase to their anticipated remuneration for the Forecast Period from £797,900 to £1,034,871.50 (in each case plus VAT). The Committee has unanimously approved this updated figure (their approvals are at [5/12] to [8/15] of SJH26). These figures are maximum amounts rather than fixed amounts, and the amount ultimately drawn by the Joint Administrators may be lower.

DISSOLUTION

21. The Joint Administrators received confirmation from HMRC on 4 November 2025 that it has no objection to the closure of the Administration and subsequent dissolution of the Company ([1/3] of SJH26).
22. As mentioned in paragraph 93.4 of Harris 24, the Joint Administrators expect to receive the VAT Refund in late February or early March 2026, following which it will either be distributed as part of the Final Dividend (if the VAT Refund is received before the Final Distribution) or be paid to the relevant suppliers. The Joint Administrators do not anticipate that the timing of the VAT Refund will impact the quantum of the Final Dividend, as the total funds required to pay suppliers will remain the same.
23. The Joint Administrators have made good progress in respect of the final remaining tasks listed in paragraph 94 of Harris 24.
24. As in the original application, the Joint Administrators seek an order for this matter to be automatically re-listed for hearing if the VAT Refund is not received and the Final Dividend has not been paid by a predetermined date. In view of the revised timeline for the Final Dividend outlined above and the extension to the Administration under the Interim Order, the

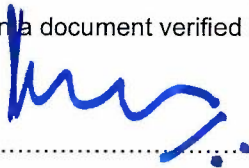
date by which the Joint Administrators would promptly inform the ICC Judges' clerks of the same and the matter shall be re-listed for hearing within 14 days has been revised to 13 May 2026. As noted above, the Joint Administrators anticipate that they should receive the VAT Refund by early March 2026 and make the Final Dividend before the end of March 2026. As such, the order for the potential re-listing of this matter for a further hearing is made out of an abundance of caution and to ensure it can be listed quickly and efficiently by the Court, should the need for a further extension to the Administration unexpectedly arise.

CONCLUSION

25. For the reasons mentioned above and in Harris 24, I respectfully request that the Court grants the relief sought by the Discharge Application, which is set out in paragraph 9 above.

STATEMENT OF TRUTH

I believe that the facts stated in this witness statement are true. I understand that proceedings for contempt of court may be brought against anyone who makes, or causes to be made, a false statement in a document verified by a statement of truth without an honest belief in its truth.



STEPHEN JOHN HARRIS

Date: 9 December 2025