

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHEASTERN DIVISION

In re:	§	Chapter 11
	§	
BRIGGS & STRATTON CORPORATION, et al.,	§	Case No. 20-43597-399
	§	
Debtors.	§	(Jointly Administered)
	§	
	§	
	§	
	§	

**SCHEDULES OF ASSETS AND LIABILITIES FOR
BRIGGS & STRATTON INTERNATIONAL, INC., CASE NO. 20-43599**



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**GLOBAL NOTES AND STATEMENTS OF
LIMITATIONS, METHODOLOGY, AND DISCLAIMERS
REGARDING THE DEBTORS' SCHEDULES OF ASSETS
AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

Briggs & Stratton Corporation and its debtor affiliates, as debtors and debtors in possession (collectively, the “**Debtors**” and, together with their non-Debtor affiliates, the “**Company**”), are filing their respective Schedules of Assets and Liabilities (each, a “**Schedule**” and, collectively, the “**Schedules**”) and Statements of Financial Affairs (each, a “**Statement**” or “**SOFA**” and, collectively, the “**Statements**” or “**SOFAs**”) with the United States Bankruptcy Court for the Eastern District of Missouri (the “**Bankruptcy Court**”) pursuant to section 521 of title 11 of the United States Code (the “**Bankruptcy Code**”) and rule 1007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).¹

These global notes and statements of limitations, methodology and disclaimers regarding the Debtors’ Schedules and Statements (collectively, the “**Global Notes**”) pertain to, are incorporated by reference in, and comprise an integral part of all of the Schedules and Statements. The Global Notes are in addition to the specific notes set forth below with respect to particular Schedules and Statements (the “**Specific Notes**” and, together with the Global Notes, the “**Notes**”). These Global Notes should be referred to, and referenced in connection with, any review of the Schedules and Statements.

The Debtors’ management team prepared the Schedules and Statements with the assistance of their advisors and other professionals and have relied upon the efforts, statements, advice, and representations of personnel of the Debtors and the Debtors’ advisors and other professionals. Given the scale of the Debtors’ businesses, the Debtors’ management, including the Debtors’ Chief Financial Officer, who has executed the Schedules and Statements of each of the Debtors, has not (and practically could not have) personally verified the accuracy of each statement and representation in the Schedules and Statements, including, but not limited to, statements and representations concerning amounts owed to creditors, classification of such amounts, and creditor addresses.

¹ Capitalized terms used but not defined herein shall have the respective meanings ascribed to such terms in the *Declaration of Jeffrey Ficks, Financial Advisor of Briggs & Stratton Corporation, in Support of the Debtors’ Chapter 11 Petitions and First Day Relief* [Docket No. 51] (the “**Ficks Declaration**”).

The Schedules and Statements are unaudited and subject to potential adjustment. In preparing the Schedules and Statements, the Debtors relied on financial data derived from their books and records that was available at the time of preparation. The Debtors' management team and advisors have made reasonable efforts to ensure that the Schedules and Statements are as accurate and complete as possible under the circumstances; however, the receipt or discovery of subsequent information may result in material changes to the Schedules or Statements and/or inadvertent errors, omissions, or inaccuracies may exist in the Schedules or Statements. Notwithstanding any such discovery, new information, or errors or omissions, the Debtors do not undertake any obligation or commitment to update the Schedules and Statements.

The Debtors reserve all rights to amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, but not limited to, the right to dispute or otherwise assert offsets or defenses to any claim reflected on the Schedules and Statements as to amount, liability, classification, identity of debtor or to otherwise subsequently designate any claim as "disputed," "contingent," or "unliquidated." Furthermore, nothing contained in the Schedules, Statements, or Notes shall constitute a waiver of any of the Debtors' rights or an admission with respect to their chapter 11 cases, including, but not limited to, any issues involving objections to claims, substantive consolidation, equitable subordination, defenses, characterization or recharacterization of contracts and leases, assumption or rejection of contracts and leases under the provisions of chapter 3 of the Bankruptcy Code, causes of action arising under the provisions of chapter 5 of the Bankruptcy Code, or any other relevant applicable laws to recover assets or avoid transfers.

The Schedules, Statements, and Notes should not be relied upon by any persons for information relating to current or future financial conditions, events, or performance of any of the Debtors or their affiliates.

1. **Description of the Cases.** On July 20, 2020 (the "**Petition Date**"), each of the Debtors commenced a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On July 21, 2020, the Bankruptcy Court entered an order authorizing the joint administration of the cases pursuant to Bankruptcy Rule 1015(b). On August 5, 2020, the United States Trustee for the Eastern District of Missouri (the "**U.S. Trustee**") appointed an official committee of unsecured creditors pursuant to section 1102(a)(1) of the Bankruptcy Code (the "**Creditors' Committee**").
2. **Basis of Presentation.** For financial reporting purposes, the Debtors historically have prepared consolidated financial statements, which include financial information for the Debtors and certain non-debtor affiliates. The Schedules and Statements are unaudited and reflect the Debtors' reasonable efforts to report certain financial information of each Debtor on a stand-alone, unconsolidated basis. These Schedules and Statements neither purport to represent financial statements prepared in accordance with Generally Accepted Accounting

Principles in the United States (“GAAP”), nor are they intended to be fully reconciled with the financial statements of each Debtor.

The Debtors attempted to attribute the assets and liabilities, certain required financial information, and various cash disbursements to the applicable Debtor entity. However, because the Debtors’ accounting systems, policies, and practices were developed for consolidated reporting purposes, rather than reporting by individual legal entity, it is possible that not all assets, liabilities, or amounts of cash disbursements have been recorded with the correct legal entity on the Schedules and Statements. Accordingly, the Debtors reserve all rights to supplement and/or amend the Schedules and Statements in this regard.

Given, among other things, the uncertainty surrounding the valuation of certain assets and the valuation and nature of certain liabilities, a Debtor may report more assets than liabilities. Such report shall not constitute an admission that such Debtor was solvent on the Petition Date or at any time before or after the Petition Date. Likewise, a Debtor reporting more liabilities than assets shall not constitute an admission that such Debtor was insolvent on the Petition Date or any time prior to or after the Petition Date.

3. **Reporting Date.** Unless otherwise noted, the Schedules and Statements generally reflect the Debtors’ books and records as of the Petition Date and generally do not account for authorized payments under the First Day Orders (as defined below).
4. **Current Values.** Other than estimated bank cash balances, the assets and liabilities of each Debtor are listed on the basis of the book value of the asset or liability in the respective Debtor’s accounting books and records. Unless otherwise noted, the book value ascribed in the Debtor’s books is reflected in the Schedules and Statements.
5. **Confidentiality.** To protect the privacy of certain parties, including, among others, the Debtors’ employees and board of directors, certain identifying information, such as mailing addresses, was excluded from the Schedules and Statements.² In addition, there may be instances where certain information was not included due to the nature of the agreement between a Debtor and a third party, concerns about the confidential or commercially sensitive nature of certain information, or to protect the privacy of an individual.

² This is consistent with the authority granted to the Debtors in the *Order (I) Extending the Time to File Schedules and Statements; (II) Extending the Time to Schedule the Meeting of Creditors; (III) Waiting the Requirements to File Equity Lists and Provide Notice to Equity Security Holders; (IV) Authorizing the Debtors to File a Consolidated List of the Debtors’ Thirty (30) Largest Unsecured Creditors; (V) Authorizing the Debtors to File a Consolidated and Redacted Creditor Matrix; and (VI) Approving the Manner of Service of Notice of Case Management* [Docket No. 149] (the “**Creditor Matrix Order**”).

6. **Intercompany Transactions and Claims.** The Debtors have reported for each Debtor the aggregate net intercompany balance between such Debtors and each other Debtor and/or non-Debtor as assets on Schedule A/B or as liabilities on Schedule E/F, as appropriate, as of the Petition Date. Due to the volume of intercompany accounts payable and receivable, multiple sources and accounting software systems involved, and the complex nature of the Debtors' business, these amounts have not been fully reconciled as of the Petition Date. The listing in the Schedules and Statement (including, without limitation, Schedule A/B or Schedule E/F) by the Debtors of any obligation between a Debtor and another Debtor and/or non-Debtor is a statement of what appears in the Debtors' books and records and does not reflect any admission or conclusion of the Debtors regarding whether such amount would be allowed as a claim or how much obligations may be classified and/or characterized in a plan of reorganization or otherwise by the Bankruptcy Court. The Debtors reserve all rights with respect to such obligations.

Intercompany transactions arise in the ordinary course and are primarily related to: (i) procurements, (ii) commissioned sales, (iii) royalties, (iv) dividend payments, and (v) warranty payments. Intercompany transactions between Company entities result in intercompany receivables and payables and short term or long term notes. The intercompany balances recorded in the Schedules reflect activity through the fiscal year ended June 30, 2020. Accordingly, the Debtors reserve their rights to amend the Schedules and Statements, if applicable. The Company does review its intercompany transactions on a monthly basis to verify both payables and receivables are reflected and that any variance is below a \$50,000 threshold amount, but does not undergo a full reconciliation process.

7. **Accuracy.** Although the Debtors have made good faith reasonable efforts to file complete and accurate Schedules and Statements, inadvertent errors or omissions may exist. The financial information disclosed herein was not prepared in accordance with federal or state securities laws or other applicable non-bankruptcy law or in lieu of complying with any periodic reporting requirements thereunder. Persons and entities trading in or otherwise purchasing, selling or transferring the claims against or equity interests in the Debtors should evaluate this financial information in light of the purposes for which it was prepared. The Debtors are not liable for and undertake no responsibility to indicate variations from securities laws or for any evaluations of the Debtors based on this financial information or any other information. The Debtors reserve all rights to amend and/or supplement the Schedules and Statements as is necessary or appropriate.
8. **Net Book Value of Assets.** In many instances, current market valuations are not maintained by or readily available to the Debtors. It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate resources for the Debtors to obtain current market valuations for all assets. As such, wherever possible, unless otherwise indicated, net book values are presented as of the Petition Date. When necessary, the Debtors have indicated that the value of certain assets is "Unknown" or "Undetermined." Amounts ultimately realized

may vary materially from net book value (or other value so ascribed). Accordingly, the Debtors reserve all rights to amend, supplement, and adjust the asset values set forth in the Schedules and Statements. As applicable, fixed assets and leasehold improvement assets that have been fully depreciated, amortized or impaired, or were expensed for GAAP accounting purposes, have no net book value, and, therefore, are not included in the Schedules and Statements or are listed with a zero-value. The omission of an asset from the Schedules and Statements does not constitute a representation regarding the ownership of such asset, and any such omission does not constitute a waiver of any rights of the Debtors with respect to such asset. For the avoidance of doubt, nothing contained in the Schedules and Statements is indicative of the Debtors' enterprise value.

9. **Currency.** All amounts shown in the Schedules and Statements are in U.S. Dollars, unless otherwise indicated. Currency conversions are generally as of the Petition Date. To the extent information has been provided in local currency for specific Schedule and Statement responses, approximate foreign exchange rates have been utilized as of the date of the transaction for conversion to U.S. dollars.
10. **Payment of Prepetition Claims Pursuant to First Day Orders.** Following the Petition Date, the Bankruptcy Court entered various orders on an interim and final basis (the "**First Day Orders**"), authorizing, but not directing, the Debtors to, among other things, pay certain prepetition: (i) service fees and charges assessed by the Debtors' banks; (ii) insurance and surety bond obligations; (iii) obligations to critical vendors; (iv) claims of shippers and warehousemen; (v) customer program obligations; (vi) employee wages, salaries, and related items (including, employee benefit programs and independent contractor obligations); and (vii) taxes and assessments. Where the Schedules and Statements list creditors and set forth the Debtors' scheduled amounts attributable to such claims, such scheduled amounts reflect balances owed as of the Petition Date. To the extent any adjustments are necessary for any payments made on account of such claims following the commencement of these chapter 11 cases pursuant to the authority granted to the Debtors by the Bankruptcy Court under the First Day Orders, such adjustments may be included within the Schedules and Statements. The Debtors reserve the right to update the Schedules and Statements to reflect payments made pursuant to the First Day Orders that may not be represented in the attached Schedules and Statements.
11. **Other Paid Claims.** To the extent the Debtors reach any postpetition settlement with a vendor or other creditor, the terms of such settlement will prevail, supersede amounts listed in the Schedules and Statements, and shall be enforceable by all parties, subject to Bankruptcy Court approval if necessary. To the extent the Debtors pay any of the claims listed in the Schedules and Statements pursuant to any orders entered by the Bankruptcy Court, the Debtors reserve all rights to amend and supplement the Schedules and Statements and take other action, such as filing claims objections, as is necessary and appropriate to avoid overpayment or duplicate payment for such liabilities.

12. **Setoffs.** The Debtors routinely incur setoffs from customers and suppliers in the ordinary course of business. Such ordinary course setoffs can arise from various items including, but not limited to, billing discrepancies, customer programs, returns, warranties, refunds, rebates, certain intercompany transactions, and other disputes between the Debtors and their customers and/or suppliers. These routine setoffs are consistent with the ordinary course of business in the Debtors' industry, and, therefore, can be particularly voluminous, unduly burdensome, and costly for the Debtors to regularly document. Therefore, although such setoffs and other similar rights may have been accounted for when scheduling certain amounts, these ordinary course setoffs are not independently accounted for, and, as such, are or may be excluded from the Schedules and Statements. Any setoff of a prepetition debt to be applied against the Debtors is subject to the automatic stay and must comply with section 553 of the Bankruptcy Code.
13. **Accounts Receivable.** The accounts receivable information listed on the Schedules includes receivables from the Debtors' customers and is calculated net of any amounts that, as of the Petition Date, may be owed to such customers in the form of offsets or other price adjustments pursuant to the Debtors' customer program policies and day-to-day operating policies and any applicable Bankruptcy Court order.
14. **Inventory.** Inventories are reported based on the net book value on the Debtors' balance sheet as of the Petition Date.
15. **Property and Equipment.** Unless otherwise indicated, owned property and equipment are valued at net book value. The Debtors may lease furniture, fixtures, and equipment from certain third-party lessors. Any such leases are listed in the Schedules and Statements. Nothing in the Schedules and Statements is, or should be construed as, an admission as to the determination of the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all rights with respect thereto. The inventories, property and equipment listed in the Schedules are presented without consideration of any mechanics' or other liens.
16. **Excluded Assets and Liabilities.** Certain liabilities resulting from accruals, liabilities recognized in accordance with GAAP, and/or estimates of long-term liabilities either are not payable at this time or have not yet been reported. Therefore, they do not represent specific claims as of the Petition Date and are not otherwise set forth in the Schedules. Additionally, certain deferred assets, charges, accounts or reserves recorded for GAAP reporting purposes only, and certain assets with a net book value of zero are not included in the Schedules. Excluded categories of assets and liabilities include, but are not limited to, deferred tax assets and liabilities, deferred income, deferred charges, self-insurance reserves, favorable lease rights, and unfavorable lease liabilities. Other immaterial assets and liabilities may have been excluded.

17. **Reservation of Rights.** Nothing contained in the Schedules, Statements, or Notes shall constitute a waiver of rights with respect to these chapter 11 cases, including, but not limited to, the following:
- a. Any failure to designate a claim listed on the Schedules and Statements as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by the Debtors that such amount is not “disputed,” “contingent,” or “unliquidated.” The Debtors reserve the right to dispute and to assert setoff rights, counterclaims, and defenses to any claim reflected on its Schedules as to amount, liability, and classification, and to otherwise subsequently designate any claim as “disputed,” “contingent,” or “unliquidated.”
 - b. Notwithstanding that the Debtors have made reasonable efforts to correctly characterize, classify, categorize, or designate certain claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements, the Debtors nonetheless may have improperly characterized, classified, categorized, or designated certain items. The Debtors thus reserve all rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as is necessary and appropriate.
 - c. Amounts that were not readily quantifiable by the Debtors may be reported as “unknown”, “TBD”, or “undetermined”, and is not intended to reflect upon the materiality of such amount.
 - d. The listing of a claim does not constitute an admission of liability by the Debtors, and the Debtors reserve the right to amend the Schedules accordingly.
 - e. The listing of a claim (i) on Schedule D as “secured,” or (ii) on Schedule E/F as “priority unsecured,” and the listing a contract or lease on Schedule G as “executory” or “unexpired”, does not constitute an admission by the Debtors of the legal rights of the claimant, or a waiver of the Debtors’ rights to recharacterize or reclassify such claim, contract or lease pursuant to a schedule amendment, claim objection, or otherwise. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims for informational purposes, no current valuation of the Debtors’ assets in which such creditors may have a security interest has been undertaken. Except as provided in an order of the Bankruptcy Court, the Debtors reserve all rights to dispute and challenge the secured nature or amount of any such creditor’s claims or the characterization of the structure of any transaction, or any document or instrument related to such creditor’s claim.
 - f. In the ordinary course of their business, the Debtors lease property and equipment from certain third-party lessors for use in the daily operation of

their business. Any such leases are set forth in Schedule G and any current amount due under such leases that was outstanding as of the Petition Date is listed on Schedule E/F. Nothing in the Statements or Schedules is or shall be construed as an admission or determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all rights with respect to any of such issues, including, the recharacterization thereof.

- g. The claims of individual creditors for, among other things, goods, products, services, or taxes are listed as the amounts entered on the Debtors' books and records and may not reflect credits, allowances, or other adjustments due from such creditors to the Debtors. The Debtors reserve all of their rights with regard to such credits, allowances, and other adjustments, including but not limited to, the right to assert claims objections and/or setoffs with respect to the same.
- h. The Debtors' businesses are part of a complex enterprise. Although the Debtors have exercised their reasonable efforts to ensure the accuracy of their Schedules and Statements, they nevertheless may contain errors and omissions. The Debtors hereby reserve all of their rights to dispute the validity, status, and enforceability of any contracts, agreements, and leases set forth on the Schedules and Statements, and to amend and supplement the Schedules and Statements as necessary.
- i. The Debtors further reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on the Schedules and Statements, including, but not limited to, the right to dispute and challenge the characterization or the structure of any transaction, document, and instrument related to a creditor's claim.
- j. The Debtors exercised their reasonable efforts to locate and identify guarantees and other secondary liability claims (the "**Guarantees**") in their secured financings, debt instruments, and other agreements. However, a review of these agreements, specifically the Debtors' unexpired leases and executory contracts, is ongoing. Where such Guarantees have been identified, they are included in the relevant Schedules and Statements. Guarantees embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other agreements inadvertently may have been omitted. The Debtors have reflected the obligations under the Guarantees for both the primary obligor and the guarantors with respect to their secured financings and debt instruments on Schedule H. Guarantees with respect to the Debtors' executory contracts and unexpired leases are not included on Schedule H and the Debtors believe that certain Guarantees embedded in the Debtors' executory contracts, unexpired leases, secured financing, debt instruments and similar agreements may exist and, to the extent they do, will be identified upon further review. Thus, the Debtors

reserve their rights to amend and supplement the Schedules and Statements to the extent that additional Guarantees are identified. In addition, the Debtors reserve the right to amend the Schedules and Statements to recharacterize and reclassify any such contract or claim.

- k. Listing a contract or lease on the Schedules and Statements shall not be deemed an admission that such contract is an executory contract, such lease is an unexpired lease, or that either necessarily is binding, valid, and enforceable. The Debtors hereby expressly reserve the right to assert that any contract listed on the Schedules and Statements does not constitute an executory contract within the meaning of section 365 of the Bankruptcy Code, as well as the right to assert that any lease so listed does not constitute an unexpired lease within the meaning of section 365 of the Bankruptcy Code.
 - l. Exclusion of certain intellectual property should not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated or otherwise expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property should not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated or otherwise expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction.
 - m. To timely close the books and records of the Debtors as of the Petition Date and to prepare such information on a legal entity basis, the Debtors were required to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and reported revenue and expenses as of the Petition Date. The Debtors reserve all rights to amend the reported amounts of assets, liabilities, revenue and expense to reflect changes in those estimates and assumptions.
18. **Totals.** All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the Schedules and Statements and exclude items identified as “unknown” or “undetermined.” If there are unknown or undetermined amounts, the actual totals may be materially different from the listed totals. Where a claim or other amount is marked as “unliquidated,” but the Debtors also report a dollar value, such dollar value may indicate only the known or determined amount of such claim or amount, the balance of which is unliquidated.
19. **Global Notes Control.** In the event that the Schedules or Statements differ from any of the foregoing Global Notes, the Global Notes shall control.

Specific Notes with Respect to the Debtors' Schedules of Assets and Liabilities

1. **Schedule-Specific Disclosures.** Each of Schedules A/B, D, E/F, G, and H contain explanatory or qualifying notes that pertain to the information provided in the Schedules. Those Schedule-specific notes are incorporated herein by reference. The asset totals listed on the Schedules represent all known amounts included in the Debtors' books and records as of the Petition Date. To the extent there are unknown or undetermined amounts, the actual total may be different from the total listed.

2. **Schedules A/B**

a. **Part 1.** As set forth in the Cash Management Motion,³ the Company conducts its operations through an extensive network of bank accounts managed globally. Amounts listed in Question 3 reflect the actual bank account balances in the respective accounts as of the Petition Date and may vary from the Debtors' books and records amounts. The Debtors also maintain three (3) lock boxes where customer checks are directed.

Briggs & Stratton Corporation makes payments on behalf of Briggs & Stratton International, Inc. and Briggs & Stratton Tech, LLC, and therefore bank accounts and transactions for these entities are reflected in the Briggs & Stratton Corporation schedules and statements.

b. **Part 2.** The Debtors maintain certain deposits in the conduct of their business operations. These deposits are included in the Schedules for the appropriate legal entity. Types of deposits include, among other things, lease deposits, security deposits, royalties, and equipment deposits. Certain prepaid or amortized assets are listed in Part 2 in accordance with the Debtors' books and records. The amounts listed in Part 2 do not necessarily reflect assets that the Debtors will be able to collect or realize. These amounts listed in Part 2 include, among other things, prepaid rent, professional services retainers, New Market Tax Credit insurance costs, prepaid subscription fees, prepaid marketing expenses, utilities deposits, and prepaid trade show deposits.

c. **Part 3.** The Debtors' accounts receivable information includes receivables from the Debtors' customers, vendors, or third parties, which are calculated net of any amounts that, as of the Petition Date, may be owed to such parties in the form of offsets or other price adjustments pursuant to the Debtors'

³ The "Cash Management Motion" means the *Motion of Debtors for Entry of Orders (I) Authorizing Debtors to (A) Continue Existing Cash Management System, (B) Honor Certain Prepetition Obligations Related to the Use Thereof, and (C) Continue Intercompany Transactions and Provide Administrative Expense Priority for Postpetition Intercompany Claims, and (D) Continue Supply Chain Financing; (II) Waiving Requirements of Section 345(b) of the Bankruptcy Code; and (III) Granting Related Relief* [Docket No 17].

customer programs and day-to-day operations or may, in the Debtors' opinion, be difficult to collect from such parties due to the passage of time or other circumstances. The Debtors do not indicate the age of accounts receivables in these Schedules and Statements.

As described in the Cash Management Motion, the Debtors are tracking postpetition intercompany transactions on a Debtor-by-Debtor basis.

- d. **Part 4.** Equity interests in subsidiaries and affiliates primarily arise from common stock ownership. For purposes of these Schedules and Statements, the Debtors have listed an undetermined value for the equity interests on account of the fact that the fair market value of such ownership is dependent on numerous variables and factors, and may differ significantly from their net book value. Additionally, the Debtors report investments in subsidiaries on an aggregate basis, which incorporates all international subsidiaries. To determine the individual investment for each individual subsidiary would be unduly burdensome given the complex nature of the Debtors operations.
- e. **Part 5.** Inventory is stated at book value as of the Petition Date. Inventory reserves for Briggs & Stratton Corporation are applied on a pro-rated basis across all inventory categories. Inventory reserves for Allmand Bros., Inc. are applied proportionally to semi-finished goods and finished goods only. Inventory reserves for Billy Goat Industries, Inc. are applied exclusively to finished goods.

Amounts presented as inventory receipts within twenty days of the Petition Date have not been reduced to reflect inventory received under cash in advance payments or payments made postpetition under certain First Day Orders. The amounts listed in Part 5 should not be interpreted as an estimate of outstanding section 503(b)(9) balances.

- f. **Part 7.** The value of office furniture and fixtures, office equipment, and machinery are reflected at the net book value as of the Petition Date. Debtors have listed all relevant assets, including those that are fully depreciated.
- g. **Part 8, Question 47.** Actual realizable values of the identified leased or owned vehicles may vary significantly relative to net book values as of the Petition Date. The majority of the vehicles operated by the Debtors are leased. As the total book value of the owned vehicles is only approximately five percent (5%) of the total leased vehicle value, aggregate information for all leased vehicles has been provided (rather than detailed information by vehicle). For the purposes of the Schedules, the Debtors have listed information regarding the leased vehicles on the Schedules for Briggs & Stratton Corporation.

- h. **Part 8, Question 50.** Assets under construction primarily relate to capital expenditures and primarily refer to equipment and tooling not yet in production. As these assets are not yet in production, they are not yet being utilized or depreciated.
- i. **Part 9.** For the Debtors that own real property, such owned real estate is reported, except where otherwise noted, at book value as of the Petition Date. The Debtors may have listed certain assets as real property when such assets were in fact personal property, or the Debtors may have listed certain assets as personal property when such assets are in fact real property. The Debtors reserve all rights to recharacterize their interests in real property at a later date. The value of leased properties is reflected as undetermined.
- j. **Part 10.** Part 10 identifies the various trademarks, patents, and licenses owned and maintained by the Debtors. Part 10 also includes a best effort listing of the Debtors' registered internet domains and websites. The act of not listing any specific domain or website is not a relinquishing of ownership. Certain of the Debtors have customer information from ordinary course business activities which contains personally identifiable information (as defined in section 101(41A) and 107 of the Bankruptcy Code). As of the Petition Date, the Debtors' books and records included balances for various intangible assets. The Schedules do not list the book balances of intangible assets because they may not be reflective of realizable values.

Goodwill reflects the costs of acquisitions in excess of fair values assigned to identifiable net assets acquired. Goodwill is assigned to reporting units based upon the expected benefit of the synergies of the acquisition. Other Intangible Assets reflect identifiable intangible assets that arose from purchase acquisitions or license agreements. Assets are primarily composed of trade names, patents and customer relationships. Goodwill and tradenames, which are considered to have indefinite lives, are not amortized; however, both must be tested for impairment at least annually.

- k. **Part 11.** In the ordinary course of business, the Debtors may have accrued, or may subsequently accrue, certain rights to counterclaims, cross-claims, setoffs, refunds with their customers and suppliers, and potential warranty claims against their suppliers, among other claims. Additionally, certain of the Debtors may be party to pending litigation in which the Debtors have asserted, or may assert, claims as plaintiffs, or counter-claims and/or cross-claims as defendants.

Despite exercising their reasonable efforts to identify all such assets, the Debtors may not have listed all of their causes of action or potential causes of action against third parties as assets in their Schedules including, but not limited to, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant non-bankruptcy laws to recover assets. Unless otherwise noted on specific responses, items reported on Schedule B

are reported from the Debtors' books and records as of the Petition Date. Any amounts reported typically reflect amounts seeking to be recovered and/or costs incurred pursuing causes of action, and may not reflect ultimate recoverable amounts. The Debtors reserve all of their rights with respect to any claims and causes of action, or avoidance actions they may have and neither the Notes nor the Schedules shall be deemed a waiver of any such claims or causes of action, or avoidance actions, or in any way prejudice or impair the assertion thereof in any way.

1. **Part 11, Question 72.** The estimate of federal net operating losses ("NOLs") reported as of fiscal year ended June 30, 2020 reflects the impact of amended U.S. federal income tax returns to be filed postpetition to carryback NOLs to the years ended June 30, 2014, June 30, 2015, and June 30, 2016. This carryback is anticipated to have the effect of decreasing the available U.S. Federal NOLs by approximately \$93 million, while increasing certain other tax attributes (i.e., foreign tax and general business credit carryforwards) and generating a U.S. federal income tax refund receivable. The gross non-tax effected NOL carryforward value as of June 30, 2020 prior to filing of the amended U.S. federal income tax returns was initially estimated at \$110 million. Although the U.S. federal NOL carryforwards may have been generated by multiple debtors, for ease of administration and reporting, all NOLs are reflected under Briggs & Stratton Corporation. Taxable income or NOLs from the current year's activity is estimated and subject to change.
 - m. **Part 11, Question 73.** The Debtors maintain a variety of insurance policies. The Debtors have not made a determination as to the surrender or refund value of each of the insurance policies. Therefore, the Debtors' insurance policies are listed with an undetermined value.
 - n. **Part 11, Question, 75.** In the ordinary course of their businesses, the Debtors may have accrued, or may subsequently accrue, certain rights to counter-claims, cross-claims, setoffs, refunds with their customers and suppliers, or potential warranty claims against their suppliers. Additionally, certain of the Debtors may be party to pending litigation in which the Debtors have asserted, or may assert, claims as a plaintiff or counter-claims and/or cross-claims as a defendant. Because such claims are unknown to the Debtors and not quantifiable as of the Petition Date, they are not listed on Schedule A/B Question 75.
 - o. **Part 12, Question 82.** Intercompany receivables have been listed as "Other property" under Schedule A/B, Question 77.
3. **Schedule D.** The claims listed on Schedule D, as well as the guarantees of those claims listed on Schedule H, arose and were incurred on various dates. A determination of the date on which each claim arose or was incurred would be unduly burdensome and cost prohibitive. Accordingly, not all such dates are included for each claim. To the best of the Debtors' knowledge, all claims listed

on Schedule D arose, or were incurred, before the Petition Date. The amounts on Schedule D are consistent with the Debtors' stipulations set forth in the DIP Order, which are subject to investigation and challenge by the Creditors' Committee or other parties in interest, all as more fully set forth in the DIP Order.

Except as otherwise agreed or stated pursuant to a stipulation, agreed order, or general order entered by the Bankruptcy Court that is or becomes final, the Debtors and/or their estates reserve their right to dispute and challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a creditor listed on Schedule D of any Debtor and, subject to the foregoing limitations, note as follows: (a) although the Debtors may have scheduled claims of various creditors as secured claims for informational purposes, no current valuation of the Debtors' assets in which such creditors may have a lien has been undertaken; (b) the Debtors reserve all rights to dispute and challenge the secured nature of any creditor's claim or the characterization of the structure of any such transaction or any document or instrument related to such creditor's claim; and (c) the descriptions provided on Schedule D are intended to be a summary. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent, and priority of any liens. Detailed descriptions of the Debtors' prepetition debt structure, guarantees, and descriptions of collateral relating to each debt contained on Schedule D are contained in the Ficks Declaration.

The Debtors have listed only the administrative agent for their funded secured indebtedness, but these secured claims are owned or beneficially controlled by a number of parties that may not be identified in the Schedules and Statements.

Except as specifically stated herein, real property lessors, equipment lessors, utility companies, and other parties which may hold security deposits or other security interests have not been listed on Schedule D. The Debtors have not listed on Schedule D any parties whose claims may be secured through rights of setoff, deposits, or advance payments posted by, or on behalf of, the Debtors, or judgment or statutory lien rights.

4. **Schedules E/F**

- a. **Part 1.** The claims listed on Part 1 arose and were incurred on various dates. A determination of the date upon which each claim arose or was incurred would be unduly burdensome and cost prohibitive. Accordingly, no such dates are included for each claim listed on Part 1. To the best of the Debtors' knowledge, all claims listed on Part 1 arose or were incurred before the Petition Date.

The Debtors have not listed any tax, wage or wage-related obligations that the Debtors have paid pursuant to the First Day Orders on Part 1. The Debtors believe that all such claims for wages, salaries, expenses, benefits

and other compensation as described in the First Day Orders have been or will be satisfied in the ordinary course during these chapter 11 cases pursuant to the authority granted to the Debtors in the relevant First Day Orders. The Debtors reserve their right to dispute or challenge whether creditors listed on Schedule E/F are entitled to priority status pursuant to sections 503 and 507 of the Bankruptcy Code.

Claims owing to various taxing authorities to which the Debtors potentially may be liable are included on the Debtors' Schedule E/F. Certain of such claims, however, may be subject to ongoing audits and the Debtors otherwise are unable to determine with certainty the amount of the remaining claims listed on Schedule E/F. Therefore, the Debtors have listed all such claims as disputed, contingent, and unliquidated, pending final resolution of ongoing audits or other outstanding issues.

Schedule E/F, Part 1 also includes estimates related to employee incentive compensation plans. This information is not comprehensive. While the Debtors have multiple cash bonus plans, at the time of the filing and preparation of the Schedules, only amounts associated with the employee Sales Incentive Plan have been determined. The amounts to be awarded under the Annual Incentive Plan and the Hourly Employee Incentive Plan are currently being assessed as specified in the Employee Wage Motion. Therefore, these amounts have not been incorporated. The Debtors reserve their rights, but undertake no obligations, to amend Schedules E/F as they receive this information.

Schedule E/F, Parts 1 & 2 includes estimates related to employee PTO obligations. These estimates are marked as unliquidated as the exact amount may vary from the most recent payroll records received from the Debtors. Additionally, these claims are also marked as contingent as the Debtors do not seek the authority to "cash out" accrued but unpaid PTO unless required by applicable non-bankruptcy law and as vacation is taken post filing by each employee.

The Debtors reserve the right to assert that any claim listed on Schedule E/F does not constitute a priority claim under the Bankruptcy Code.

Part 2. The Debtors have exercised their reasonable efforts to list all liabilities on Schedule E/F of each applicable Debtor's Schedule. As a result of the Debtors' consolidated operations, however, the reader should review Schedule E/F for all Debtors in these cases for a complete understanding of the unsecured debts of the Debtors. Certain creditors listed on Schedule E/F may owe amounts to the Debtors, and, as such, the Debtors may have valid setoff and recoupment rights with respect to such amounts. The amounts listed on Schedule E/F may not reflect any such right of setoff or recoupment, and the Debtors reserve all rights to assert the

same and to dispute and challenge any setoff and recoupment rights that may be asserted against the Debtors by a creditor. Additionally, certain creditors may assert mechanic's, materialman's, or other similar liens against the Debtors for amounts listed on Schedule E/F. The Debtors reserve their rights to dispute and challenge the validity, perfection, and immunity from avoidance of any lien purported to be perfected by a creditor listed on Schedule E/F of any Debtor. In addition, certain claims listed on Schedule E/F (Part 2) may be entitled to priority under section 503(b)(9) of the Bankruptcy Code.

The Debtors have made reasonable efforts to include all unsecured creditors on Schedule E/F including, but not limited to, lease counterparties, taxing authorities, trade creditors, and service providers. The amounts listed in Schedule E/F with respect to certain trade creditors do not convey the Debtors' stipulations set forth in each such creditor's ongoing trade agreement, as applicable.⁴ The Debtors have made reasonable efforts to include certain balances on Schedule E/F, including deferred liabilities, accruals, or general reserves, but may not have included all balances where impracticable. Such amounts are, however, reflected on the Debtors' books and records as required in accordance with GAAP. Such accruals primarily represent general estimates of liabilities and do not represent specific claims as of the Petition Date. The Debtors have made reasonable efforts to include as contingent, unliquidated and disputed the claim of any party not included on the Debtors' open accounts payable that is associated with an account that has an accrual or receipt not invoiced.

Schedule E/F also contains information regarding pending litigation involving the Debtors. Each of the litigations are listed in the Schedules for Briggs & Stratton Corporation. In certain instances, the relevant Debtor that is the subject of the litigation is unclear or undetermined. To the extent that litigation involving a particular Debtor has been identified, however, such information is included on that Debtor's Schedule E/F. The amounts for these potential claims are listed as undetermined and marked as contingent, unliquidated, and disputed in the Schedules.

The aggregate net intercompany payable amounts listed in Schedule E/F may or may not result in allowed or enforceable claims by or against a given Debtor, and listing these payables is not an admission on the part of the

⁴ Further information and a form of the Debtors' ongoing trade agreements is set forth in the *Motion of Debtors for Interim and Final Orders (I) Authorizing Debtors to Pay Prepetition Obligations in the Ordinary Course of Business to (A) Critical Vendors, (B) Foreign Creditors, and (C) 503(b)(9) Claimants; and (II) Granting Related Relief* [Docket No. 30] and *Motion of Debtors for Order (I) Authorizing Payment of Prepetition Claims of Shippers, Warehouseman, Import/Export Providers, and Other Lien Claimants, (II) Confirming Administrative Expense Priority of Undisputed Prepetition Orders, (III) Authorizing Payment of Such Obligation in the Ordinary Course of Business, and (IV) Granting Related Relief* [Docket No. 150].

Debtors that the intercompany claims are enforceable or collectable. The intercompany payables also may be subject to recoupment, netting, or other adjustments made pursuant to intercompany policies and arrangements not reflected in the Schedules.

Additionally, the Bankruptcy Court has authorized the Debtors to pay, in their discretion, certain unsecured claims, pursuant to the First Day Orders. To the extent practicable, each Debtor's Schedule E/F is intended to reflect the balance as of the Petition Date, however, some amounts may reflect postpetition payments of some or all of the Bankruptcy Court approved payments. Certain Debtors may pay additional claims listed on Schedule E/F during these chapter 11 cases pursuant to these and other orders of the Bankruptcy Court and the Debtors reserve all of their rights to update Schedule E/F to reflect such payments or to modify the claims register to account for the satisfaction of such claim. Additionally, Schedule E/F does not include potential rejection damage claims, if any, of the counterparties to executory contracts and unexpired leases that have been, or may be, rejected.

Schedule E/F, Part 2 includes estimates for potential claims related to the Debtors' retirement plans, including, but not limited to, the Briggs & Stratton Key Employee Savings and Investment Plan and the Briggs & Stratton Supplemental Employee Retirement Plan.

The Debtors' accounting system tracks vendors using a number and unique name assigned to each vendor. Because many vendors service multiple business areas for the Debtors, there are many instances in which the same vendor has been assigned multiple vendor numbers and variations of the vendor's name. For purposes of Part 2, the Debtors have, to the best of their knowledge, aggregated claims for the same vendor under the same vendor number. However, instances may exist where not all claims for a single vendor have been aggregated, and, conversely, some claims may have been unknowingly aggregated into a single vendor number whereas they should be separate vendors. Instances may exist where not all such claims have been identified and the Debtors may have separately listed potentially duplicative claims of such vendors under multiple vendor numbers. The Debtors reserve all rights to amend and supplement the Schedules and Statements and take other action, such as filing claims objections, as is necessary and appropriate to avoid overpayment or duplicate payment for such liabilities.

The Debtors have listed only the indenture trustee for their funded unsecured indebtedness, but these unsecured claims are owned or beneficially controlled by a number of parties that may not be identified in the Schedules and Statements.

5. **Schedule G.** Although reasonable efforts have been made to ensure the accuracy of Schedule G regarding executory contracts and unexpired leases (collectively, the “**Agreements**”), the Debtors’ review process of the Agreements is ongoing and inadvertent errors, omissions, or over-inclusion may have occurred. All information provided is based on the Debtors’ contract repository software and is subject to material change. The Debtors may have entered into various other types of Agreements in the ordinary course of their businesses, such as dealer agreements, confidentiality agreements, service agreements, sales agreements, equipment leases, tooling products agreements, and other agreements that may be included in Schedule G. In addition, as described herein, certain non-disclosure agreements have been omitted. The Debtors reserve all of their rights with respect to such agreements.

Omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease. Schedule G may be amended at any time to add any omitted Agreements. Likewise, the listing of an Agreement on Schedule G does not constitute an admission that such Agreement is an executory contract or unexpired lease or that such Agreement was in effect on the Petition Date or is valid or enforceable. The Agreements listed on Schedule G may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letter and other documents, instruments and agreements that may not be listed on Schedule G. Executory agreements that are oral in nature have not been included in Schedule G. Any and all of the Debtors’ rights, claims and causes of action with respect to the Agreements listed on Schedule G are hereby reserved and preserved, and as such, the Debtors hereby reserve all of their rights to (a) dispute the validity, status, or enforceability of any Agreements set forth on Schedule G, (b) dispute or challenge the characterization of the structure of any transaction, or any document or instrument related to a creditor’s claim, including, but not limited to, the Agreements listed on Schedule G and (c) to amend or supplement such Schedule as necessary. Certain of the Agreements listed on Schedule G may have been entered into on behalf of more than one of the Debtors. Additionally, the specific Debtor obligors to certain of the Agreements may not have been specifically ascertained in every circumstance. In such cases, the Debtors have made reasonable efforts to identify the correct Debtor’s Schedule G on which to list the Agreement and, where a contract party remained uncertain, such Agreement may have been listed on a different Debtor’s Schedule G.

Certain of the Agreements listed on Schedule G may consist of several parts, including purchase orders, amendments, statements of work, change orders, letters and other documents that may not be listed separately on Schedule G or that may be listed as a single entry. The Debtors expressly reserve their rights to challenge whether such related materials constitute an executory contract, a single contract or agreement or multiple, severable or separate contracts. Additionally, relationships between the Debtors and their customers are often governed by a

master services agreement, under which customers also place work and purchase orders, which may be considered executory contracts. Disclosure of these purchase and work orders, however, is impracticable and unduly burdensome. Accordingly, to the extent the Debtors have determined to disclose master services agreements in Schedule G, purchase and work orders placed thereunder have been omitted.

In addition, certain of the Agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financings. The Debtors reserve all of their rights to dispute or challenge the characterization of the structure of any transaction, or any document or instrument (including, without limitation, any intercompany agreement) related to a creditor's claims. Finally, certain of the executory agreements may not have been memorialized and could be subject to dispute.

Any and all of the Debtors' rights, claims, and causes of action with respect to the Agreements listed on this schedule are hereby reserved and preserved. Similarly, the listing of an Agreement on this schedule does not constitute admission that such document is not a secured financing.

6. **Schedule H.** The Debtors are party to various debt agreements which were executed by multiple Debtors and certain of their non-Debtor affiliates. The guaranty obligations under prepetition secured credit agreements are noted on Schedule H for each individual Debtor. In the ordinary course of their businesses, the Debtors are involved in pending or threatened litigation and claims arising out of the conduct of their businesses. Some of these matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-claims and counter-claims against other parties. To the extent such claims are listed elsewhere in the Schedules of each applicable Debtor, they have not been set forth individually on Schedule H. Furthermore, the Debtors may not have identified on Schedule H certain guarantees that are embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements. No claim set forth on the Schedules and Statements of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other Debtors or non-Debtors. Due to their voluminous nature, and to avoid unnecessary duplication, the Debtors have not included on Schedule H debts for which more than one Debtor may be liable if such debts were already reflected on Schedule E/F or Schedule G for the respective Debtors subject to such debt. To the extent these Notes include notes specific to Schedules D-G, such Notes also apply to the co-Debtors listed in Schedule H. The Debtors reserve all of their rights to amend the Schedules to the extent that additional guarantees are identified or such guarantees are discovered to have expired or be unenforceable.

Specific Notes With Respect to the Debtors' Statements of Financial Affairs

1. **SOFA Part 1.** The income stated in the Debtors' response to SOFA 1 is consistent with the consolidated sales disclosed in compliance with GAAP and, for purposes of the Schedules and Statements, does not include revenue derived from Intercompany transactions. The Debtors' fiscal year ends on or near June 30 each year:
 - **FY 2018:** Comprised of 52 weeks ending July 1, 2018.
 - **FY 2019:** Comprised of 52 weeks ending June 30, 2019.
 - **FY 2020:** Comprised of 52 weeks ending June 28, 2020.

2. **SOFA 3.** Attachment 3 includes any disbursement or other transfer made by the Debtors except for those made to bankruptcy professionals, employees in the ordinary course, and insiders. Transfers to bankruptcy professionals are included on Attachment 11. Transfers to insiders are included in Attachment 4. Additionally, intercompany transfers are excluded from Attachment 3. The payments contained in Attachment 3 reflect activity from April 20, 2020 through July 20, 2020 collected from various sources, including, the accounts payable system, payments initiated directly by Treasury, as well as direct debits.⁵ All direct debits are made out of Briggs & Stratton Corporation and are reflected on Attachment 3 for that legal entity. Payments identified and reflected on Attachment 3 are on a cash basis and were made through the Debtors' cash management system. The Debtors have, to the best of their knowledge aggregated claims for the same vendor under the same vendor number. However, instances may exist where not all claims for a single vendor have been aggregated, and, conversely, some claims may have been unknowingly aggregated into a single vendor number whereas they should be separate vendors. The Debtors reserve all rights to amend and supplement the Schedules and Statements and take any other action necessary.

Additionally, certain creditors received payments in their capacity as a third-party intermediary for the Debtors; these payments are included as payments to the creditor. Ceridian HCM, Inc. ("**Ceridian**") is the Debtors' payroll administrator and Attachment 3 reflects disbursements made to Ceridian on account of the Debtors' payroll obligations, including current and former officers, which Ceridian ultimately disburses to the Debtors' employees or to other employment-related parties with respect to deductions made against the employees' gross wages. As well, the Debtors use an expense management system, Concur Technologies, Inc. ("**Concur**") to help track and process claims by Employees for Reimbursable Expenses. Attachment 3 reflects disbursements made to Concur on account of individual employee reimbursements that are charged on corporate credit cards. Other reimbursable expenses incurred by employees using their own

⁵ Activity may reflect credits as well as debits, showing net activity paid out.

funds that are reimbursed directly to employees are reflected on SOFA 3.

3. **SOFA 4.** Solely for the purposes of the Schedules and Statements, the Debtors define “insiders” as (a) officers, directors, and anyone in control of a corporate debtor and their relatives; and (b) controlled affiliates of the Debtor and insiders of such affiliates. Individuals listed in the Statements as insiders have been included for informational purposes only. The Debtors do not take any position with respect to (i) such individual’s influence over the control of the Debtors; (ii) the management responsibilities or functions of such individual; (iii) the decision-making or corporate authority of such individual; or (iv) whether such individual could successfully argue that he or she is not an insider under applicable law, including, without limitation, the federal securities laws, or with respect to any theories of liability or for any other purpose. As such, the Debtors reserve all rights to dispute whether someone identified is in fact an “insider” as defined in section 101(31) of the Bankruptcy Code. For more information regarding each Debtor’s officers and directors, please see SOFA 28.

Home addresses for directors, former directors, employees, and former employees identified as insiders have not been included in the Statements for privacy reasons.⁶ Amounts still owed to creditors will appear on the Schedules for each of the Debtors, as applicable. Transfers listed on SOFA 4 are excluded from SOFA 3. Intercompany receivables have been listed as “Other Property” under Schedule A/B, Question 77.

4. **SOFA 6.** The Debtors incur certain offsets and other similar rights in the ordinary course of business. Offsets in the ordinary course can arise from various items including, but not limited to, billing discrepancies, customer programs, returns, promotional funding, warranties, refunds, certain intercompany transactions and other disputes between the Debtors and their customers and/or suppliers. These offsets and other similar rights are consistent with the ordinary course of business in the Debtors’ industry and are not tracked separately. Therefore, such offsets and other similar rights may have been accounted for when certain amounts were included in the Schedules.
5. **SOFA 7.** Information provided on SOFA 7 includes only those legal disputes and administrative proceedings that are formally recognized by an administrative, judicial, or other adjudicative forum. While the Debtors believe they were diligent in their efforts, it is possible that certain suits and proceedings may have been inadvertently excluded in the Debtors’ response to SOFA 7. The Debtors reserve all of their rights to amend or supplement their response to SOFA 7.

The listing of any such proceeding shall not be a binding representation of the Debtors’ liabilities with respect to any of the legal disputes and/or administrative proceedings identified therein or an admission that the proceedings were correctly filed against the Debtors or any affiliates of the Debtors. The Debtors

⁶ The Court has allowed similar relief in the Creditor Matrix Order.

also reserve their rights to assert that neither any Debtor nor any non-Debtor affiliate is an appropriate party to such proceedings.

The actual amount of any recovery related to the proceedings listed in Question 7 is contingent on the outcome of the cases. The Debtors routinely participate in administrative actions and appeals in the ordinary course of their businesses.

The information provided in Attachment 7 includes only those legal disputes and administrative proceedings that are formally recognized by an administrative, judicial, or other adjudicative forum. Since the Debtors do not track corporate entity information at a case level, all litigation matters listed in SOFA 7 are reflected under Briggs & Stratton Corporation. In the Debtors' attempt to provide full disclosure, to the extent a legal dispute or administrative proceedings is not formally recognized by an administrative, judicial, or other adjudicative forum due to certain procedural conditions that counterparties have yet to satisfy, the Debtors have identified such matters on Schedule F.

6. **SOFA 9.** The donations and/or charitable contributions listed in response to SOFA 9 represent payments made by Briggs & Stratton Corporation to third parties during the applicable timeframe that were recorded as such within the Debtors' books and records. All charitable contributions are classified as "donations" as it would be unduly burdensome to provide specific details given the way these transactions are recorded in the Debtors books and records. In addition to the charitable contributions listed in Attachment 9, the Debtors may make *de minimis* gifts or gifts in kind from time to time.
7. **SOFA 10.** The Debtors occasionally incur losses for a variety of reasons, including theft and property damage. The Debtors, however, may not have records of all such losses to the extent such losses do not have a material impact on the Debtors' business or are not reported for insurance purposes.
8. **SOFA 11.** All payments for services of any entities that provided consultation concerning debt counseling or restructuring services, relief under the Bankruptcy Code, or preparation of a petition in bankruptcy within one year immediately preceding the Petition Date are listed on the applicable Debtor's response to SOFA 11. Some of the professionals listed on Attachment 11 were providing professional services to the Debtors on a consolidated basis beyond debt counseling or restructuring services. As such, certain of the fees listed may include amounts not associated with the bankruptcy process. Transactions represent payment on outstanding bills as well as retainers. Additional information regarding the Debtors' retention of professional service firms is more fully described in individual retention applications and related orders. The Debtors have listed payments made to professionals retained by the Debtors, but not payments made to advisors of their pre- or postpetition lenders or other parties.

9. **SOFA 13.** Transfers identified in the response to Question 13 reflect transactions made outside of the ordinary course of business and are arms-length transactions.
10. **SOFA 16.** Subject to the Debtors' privacy policy, in the ordinary course of business, the Debtors collect certain customer information from various sources. Examples of the types of information collected by the Debtors include, among other things, name, mailing address, telephone number, fax number, email address, insurance claim information and credit card information. The Debtors retain such information as long as is necessary for the Debtors to comply with business, tax, and legal requirements.
11. **SOFA 17.** Prior to acquisition by Briggs & Stratton Corporation, Allmand Bros., Inc. and Billy Goat Industries, Inc. had separate 401(k) plans for employees administered through third-party providers. These 401(k) plans were merged into the Briggs & Stratton Consolidated Retirement & Savings Plan in 2016.
12. **SOFA 21.** In the ordinary course of business, the Debtors utilize leased property in the conduct of their business. Such leases are listed on Schedule G.

Consignment inventory listed on SOFA 21 reflects property held as of the Petition Date and is part of ordinary course operations. Due to the nature of the Debtors' business, the amount of consignment inventory held at their various plant locations is often voluminous. As it would be unduly burdensome to provide line item detail with respect to consignment inventory, this information has been reflected on an aggregate basis by location.

13. **SOFA 22–24.** The Debtors have provided information related to environmental proceedings based on their books and records over the last 10 years. The Debtors presently have no outstanding environmental proceedings and have worked diligently to resolve and settle all environmental proceedings in a timely manner. All environmental information related to Attachments 22, 23, and 24 are recorded on the respective attachment for Briggs & Stratton Corporation.
14. **SOFA 25.** The Debtors report investments in subsidiaries on an aggregate basis, which incorporates all international subsidiaries. The Company is comprised of approximately fifty (50) separate legal entities. Due to the volume of legal entities enterprise-wide, the Debtors believe it would be prohibitively difficult to track every change in the capital structure over the six (6) years prior to the Petition Date. Thus, Attachment 25 includes exhibits reflecting the capital structure of the Company as it existed at the end of each of fiscal year 2014, 2015, 2016, 2017, 2018, 2019, and 2020.
15. **SOFA 26d.** The Debtors provided financial statements in the ordinary course of business to certain parties for business, statutory, credit, financing and other reasons. Recipients include, among others, regulatory agencies, financial institutions, investment banks, equityholders, debtholders and their legal and financial advisors. Financial statements have also been provided to other parties

as requested, subject to customary non-disclosure requirements where applicable.

Briggs & Stratton Corporation has provided financial statements in the ordinary course of business to numerous financial institutions, creditors, and other parties within two (2) years immediately before the Petition Date. Additionally, Briggs & Stratton Corporation has provided financial statements to numerous parties conducting due diligence during the last twelve (12) months in connection with the Debtors' prepetition capital raise, sale process, restructuring, and other processes requiring due diligence. Considering the number of such recipients and the possibility that in some cases such information may have been shared with parties without the Debtors' knowledge or consent, the Debtors have not disclosed any parties that may have received such financial statements for the purposes of SOFA 26d.

Briggs & Stratton Corporation is a registrant with the Securities and Exchange Commission ("SEC") and as such files periodic reports on Form 8-K, Form 10-Q, and Form 10-K. Additionally, financial information for Briggs can be found on its website at <http://www.basco.com>. Due to the fact the SEC filings and Briggs & Stratton Corporation's website are of public record, Briggs & Stratton Corporation does not maintain records of those parties that have requested or obtained copies of any of the reports from the SEC or Briggs & Stratton Corporation.

16. **SOFA 27.** The count dates and amounts are reflective of physical inventory counts only and exclude cycle counting throughout the year. The results may not correspond to financial accounting for reporting purposes. The Debtors have provided information and estimates related to the value of such inventory where possible.
17. **SOFA 28.** The percent of interest listed for each of the directors and officers in SOFA 28 is as of the Petition Date and represents interests held individually, rather than beneficial ownership. Where "nm" ("not meaningful") appears on Attachment 28 a director or officer holds a percent of interest less than 0.1%.
18. **SOFA 30.** Any and all known disbursements to insiders have been listed in response to SOFA 4.

Fill in this information to identify the case:

Debtor Name: In re : Briggs & Stratton International, Inc.
 United States Bankruptcy Court for the: Eastern District of Missouri
 Case number (if known): 20-43599 (BSS)

Check if this is an amended filing

Official Form 206Sum

Summary of Assets and Liabilities for Non-Individuals

12/15

Part 1: Summary of Assets

1. *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)

1a. **Real property:**

Copy line 88 from *Schedule A/B*

\$ 0.00

1b. **Total personal property:**

Copy line 91A from *Schedule A/B*

\$ 2,810,110.59

1c. **Total of all property:**

Copy line 92 from *Schedule A/B*

\$ 2,810,110.59

Part 2: Summary of Liabilities

2. *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)

Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*

\$ 0.00

3. *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)

3a. **Total claim amounts of priority unsecured claims:**

Copy the total claims from Part 1 from line 5a of *Schedule E/F*

\$ 0.00

3b. **Total amount of claims of nonpriority amount of unsecured claims:**

Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F*

+ \$ 2,810,110.59

4. **Total liabilities**

Lines 2 + 3a + 3b

\$ 2,810,110.59

Fill in this information to identify the case:

Debtor Name: In re : Briggs & Stratton International, Inc.
 United States Bankruptcy Court for the: Eastern District of Missouri
 Case number (if known): 20-43599 (BSS)

Check if this is an amended filing

Official Form 206A/B

Schedule A/B: Assets - Real and Personal Property

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents

1. Does the debtor have any cash or cash equivalents?

- No. Go to Part 2.
- Yes. Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor

Current value of debtor's interest

2. Cash on hand

2.1 None \$ _____

3. Checking, savings, money market, or financial brokerage accounts (Identify all)

Name of institution (bank or brokerage firm)	Type of account	Last 4 digits of account number		
3.1 U.S. Bank - 777 E. Wisconsin Avenue, Milwaukee, WI 53202	Zero Balance Checking Account	4237	\$	0.00

4. Other cash equivalents (Identify all)

4.1 None \$ _____

5. Total of Part 1

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$ _____ 0.00

Debtor: Briggs & Stratton International, Inc.
Name

Case number (if known):

Part 2: Deposits and prepayments

6. Does the debtor have any deposits or prepayments?

- No. Go to Part 3.
- Yes. Fill in the information below.

Current value of debtor's interest

7. Deposits, including security deposits and utility deposits

Description, including name of holder of deposit

_____ \$ _____

8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent

Description, including name of holder of prepayment

_____ \$ _____

9. Total of Part 2.

Add lines 7 through 8. Copy the total to line 81.

\$ _____ 0.00

Name

Part 3: Accounts receivable

10. Does the debtor have any accounts receivable?

- No. Go to Part 4.
- Yes. Fill in the information below.

Current value of debtor's interest

11. Accounts receivable

	Description	face amount	doubtful or uncollectible accounts		
11a.	90 days old or less:	\$ _____	- \$ _____	=..... →	\$ _____
11b.	Over 90 days old:	\$ _____	- \$ _____	=..... →	\$ _____

12. Total of Part 3.

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$ _____	0.00
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Debtor: Briggs & Stratton International, Inc.
Name

Case number (if known):

Part 4: Investments

13. Does the debtor own any investments?

- No. Go to Part 5.
- Yes. Fill in the information below.

Valuation method used for current value	Current value of debtor's interest
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14. Mutual funds or publicly traded stocks not included in Part 1

Name of fund or stock:

14.1 None _____ \$ _____

15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture

Name of entity: _____ % of ownership: _____

15.1 See Schedule A/B 15 Attachment _____ \$ _____ Undetermined

16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1

Describe:

16.1 None _____ \$ _____

17. Total of Part 4.

Add lines 14 through 16. Copy the total to line 83.

\$ _____	0.00
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Debtor: Briggs & Stratton International, Inc.
Name _____

Case number (if known):

Part 5: Inventory, excluding agriculture assets

18. Does the debtor own any inventory (excluding agriculture assets)?

- No. Go to Part 6.
- Yes. Fill in the information below.

General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
19. Raw materials	_____	\$ _____	_____	\$ _____
20. Work in progress	_____	\$ _____	_____	\$ _____
21. Finished goods, including goods held for resale	_____	\$ _____	_____	\$ _____
22. Other inventory or supplies	_____	\$ _____	_____	\$ _____

23. Total of Part 5.

Add lines 19 through 22. Copy the total to line 84.

\$ _____	0.00
----------	------

24. Is any of the property listed in Part 5 perishable?

- No
- Yes

25. Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?

- No
- Yes. Description _____ Book value \$ _____ Valuation method _____ Current value \$ _____

26. Has any of the property listed in Part 5 been appraised by a professional within the last year?

- No
- Yes

Name _____

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- No. Go to Part 7.
- Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
28. Crops—either planted or harvested	\$ _____	_____	\$ _____
29. Farm animals <i>Examples:</i> Livestock, poultry, farm-raised fish	\$ _____	_____	\$ _____
30. Farm machinery and equipment (Other than titled motor vehicles)	\$ _____	_____	\$ _____
31. Farm and fishing supplies, chemicals, and feed	\$ _____	_____	\$ _____
32. Other farming and fishing-related property not already listed in Part 6	\$ _____	_____	\$ _____

33. Total of Part 6.

Add lines 28 through 32. Copy the total to line 85.

\$ _____	0.00
----------	------

34. Is the debtor a member of an agricultural cooperative?

- No
- Yes. Is any of the debtor's property stored at the cooperative?
 - No
 - Yes

35. Has any of the property listed in Part 6 been purchased within 20 days before the bankruptcy was filed?

- No
- Yes. Description _____ Book value \$ _____ Valuation method _____ Current value \$ _____

36. Is a depreciation schedule available for any of the property listed in Part 6?

- No
- Yes

37. Has any of the property listed in Part 6 been appraised by a professional within the last year?

- No
- Yes

Name

Part 7: Office furniture, fixtures, and equipment; and collectibles

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

- No. Go to Part 8.
- Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39. Office furniture			
_____	\$ _____	_____	\$ _____
40. Office fixtures			
_____	\$ _____	_____	\$ _____
41. Office equipment, including all computer equipment and communication systems equipment and software			
_____	\$ _____	_____	\$ _____
42. Collectibles <i>Examples:</i> Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles			
_____	\$ _____	_____	\$ _____

43. **Total of Part 7.**
 Add lines 39 through 42. Copy the total to line 86.

\$ _____	0.00
----------	------

44. **Is a depreciation schedule available for any of the property listed in Part 7?**
- No
 - Yes
45. **Has any of the property listed in Part 7 been appraised by a professional within the last year?**
- No
 - Yes

Name _____

Part 8: Machinery, equipment, and vehicles

46. Does the debtor own or lease any machinery, equipment, or vehicles?

- No. Go to Part 9.
- Yes. Fill in the information below.

General description	Net book value of debtor's interest	Valuation method used for current value	Current value of debtor's interest
Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)	(Where available)		

47. **Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles**

_____ \$ _____ \$ _____

48. **Watercraft, trailers, motors, and related accessories** Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels

_____ \$ _____ \$ _____

49. **Aircraft and accessories**

_____ \$ _____ \$ _____

50. **Other machinery, fixtures, and equipment (excluding farm machinery and equipment)**

_____ \$ _____ \$ _____

51. **Total of Part 8.**

Add lines 47 through 50. Copy the total to line 87.

\$ _____ 0.00

52. **Is a depreciation schedule available for any of the property listed in Part 8?**

- No
- Yes

53. **Has any of the property listed in Part 8 been appraised by a professional within the last year?**

- No
- Yes

Name

Part 9: Real property

54. Does the debtor own or lease any real property?

- No. Go to Part 10.
- Yes. Fill in the information below.

55. Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest

Description and location of property <small>Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building), if available.</small>	Nature and extent of debtor's interest in property	Net book value of debtor's interest <small>(Where available)</small>	Valuation method used for current value	Current value of debtor's interest
55.1 _____	_____	\$ _____	_____	\$ _____

56. Total of Part 9.

Add the current value on lines 55.1 through 55.6 and entries from any additional sheets. Copy the total to line 88.

\$ _____ 0.00

57. Is a depreciation schedule available for any of the property listed in Part 9?

- No
- Yes

58. Has any of the property listed in Part 9 been appraised by a professional within the last year?

- No
- Yes

Part 10: Intangibles and intellectual property

59. Does the debtor have any interests in intangibles or intellectual property?

- No. Go to Part 11.
- Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60. Patents, copyrights, trademarks, and trade secrets	\$ _____	_____	\$ _____
61. Internet domain names and websites	\$ _____	_____	\$ _____
62. Licenses, franchises, and royalties			
62.1 _____	\$ _____	_____	\$ _____
63. Customer lists, mailing lists, or other compilations			
63.1 _____	\$ _____	_____	\$ _____
64. Other intangibles, or intellectual property			
64.1 _____	\$ _____	_____	\$ _____
65. Goodwill			
65.1 _____	\$ _____	_____	\$ _____

66. Total of Part 10.

Add lines 60 through 65. Copy the total to line 89.

\$ _____ 0.00

67. Do your lists or records include personally identifiable information of customers (as defined in 11 U.S.C. §§ 101(41A) and 107)?

- No
- Yes

68. Is there an amortization or other similar schedule available for any of the property listed in Part 10?

- No
- Yes

69. Has any of the property listed in Part 10 been appraised by a professional within the last year?

- No
- Yes

Name _____

Part 11: All other assets

70. Does the debtor own any other assets that have not yet been reported on this form?
 Include all interests in executory contracts and unexpired leases not previously reported on this form.
- No. Go to Part 12.
 Yes. Fill in the information below.

Current value of debtor's interest

71. Notes receivable

Description (include name of obligor)	Total face amount	doubtful or uncollectible accounts	
71.1 None	\$ _____	- \$ _____	=..... → \$ _____

72. Tax refunds and unused net operating losses (NOLs)

Description (for example, federal, state, local)	—	Tax year	\$ _____
72.1 None			

73. Interests in insurance policies or annuities

73.1 None \$ _____

74. Causes of action against third parties (whether or not a lawsuit has been filed)

74.1 None \$ _____

Nature of claim _____

Amount requested \$ _____

75. Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims

75.1 None \$ _____

Nature of claim _____

Amount requested \$ _____

76. Trusts, equitable or future interests in property

76.1 None \$ _____

77. Other property of any kind not already listed Examples: Season tickets, country club membership

77.1 Intercompany Receivable from Briggs & Stratton Corporation	\$ _____	2,660,110.59
77.2 Intercompany Receivable from Briggs & Stratton International Holding (Legacy)	\$ _____	150,000.00

78. Total of Part 11.

Add lines 71 through 77. Copy the total to line 90.

\$ _____	2,810,110.59
----------	--------------

79. Has any of the property listed in Part 11 been appraised by a professional within the last year?

- No
 Yes

Name _____

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form.

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1.</i>	\$ 0.00	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	\$ 0.00	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	\$ 0.00	
83. Investments. <i>Copy line 17, Part 4.</i>	\$ 0.00	
84. Inventory. <i>Copy line 23, Part 5.</i>	\$ 0.00	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	\$ 0.00	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	\$ 0.00	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	\$ 0.00	
88. Real property. <i>Copy line 56, Part 9.....</i> →		\$ 0.00
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	\$ 0.00	
90. All other assets. <i>Copy line 78, Part 11.</i>	\$ 2,810,110.59	
91. Total. Add lines 80 through 90 for each column.....91a.	\$ 2,810,110.59	\$ 0.00 + 91b.
92. Total of all property on Schedule A/B. Lines 91a + 91b = 92.		\$ 2,810,110.59

Fill in this information to identify the case:

Debtor Name: In re : Briggs & Stratton International, Inc.
 United States Bankruptcy Court for the: Eastern District of Missouri
 Case number (if known): 20-43599 (BSS)

Check if this is an amended filing

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- Yes. Fill in all of the information below.

Part 1: List Creditors Who Have Secured Claims

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

Column A
Amount of claim
 Do not deduct the value of collateral.

Column B
Value of collateral that supports this claim

2.1 Creditor's name

Describe debtor's property that is subject to a lien

\$ _____ \$ _____

Creditor's Name

Creditor's mailing address

Notice Name

Street

City

State

ZIP Code

Country

Creditor's email address, if known

Date debt was incurred

Last 4 digits of account number

Do multiple creditors have an interest in the same property?

- No
- Yes. Have you already specified the relative priority?
 - No. Specify each creditor, including this creditor, and its relative priority.
 - Yes. The relative priority of creditors is specified on lines _____

Describe the lien

Is the creditor an insider or related party?

- No
- Yes

Is anyone else liable on this claim?

- No
- Yes. Fill out *Schedule H: Codebtors(Official Form 206H)*.

As of the petition filing date, the claim is:

Check all that apply.

- Contingent
- Unliquidated
- Disputed

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.

\$ _____

Part 2: List Others to Be Notified for a Debt Already Listed in Part 1

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address	On which line in Part 1 did you enter the related creditor?	Last 4 digits of account number for this entity
Name _____	Line _____	_____
Notice Name _____		
Street _____		

City _____	State _____	ZIP Code _____
Country _____		

Fill in this information to identify the case:

Debtor Name: In re : Briggs & Stratton International, Inc.
 United States Bankruptcy Court for the: Eastern District of Missouri
 Case number (if known): 20-43599 (BSS)

Check if this is an amended filing

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on Schedule A/B: Assets - Real and Personal Property (Official Form 206A/B) and on Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

- No. Go to Part 2.
- Yes. Go to Line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

Total claim	Priority amount
\$ Undetermined	\$ Undetermined

2.1 Priority creditor's name and mailing address

As of the petition filing date, the claim is: \$

See Schedule E/F Part 1 Attachment

Check all that apply.

Creditor Name

Contingent

Creditor's Notice name

Unliquidated

Disputed

Address

Basis for the claim:

City

State

ZIP Code

Country

Date or dates debt was incurred

Last 4 digits of account number

Is the claim subject to offset?

No

Specify Code subsection of PRIORITY unsecured

Yes

claim: 11 U.S.C. § 507(a) ()

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

Amount of claim

3.1 Nonpriority creditor's name and mailing address

As of the petition filing date, the claim is: \$ 2,810,110.59

See Schedule E/F Part 2 Attachment

Check all that apply.

Creditor Name

Contingent

Creditor's Notice name

Unliquidated

Address

Disputed

Basis for the claim:

City State ZIP Code

Country

Date or dates debt was incurred

Is the claim subject to offset?

Last 4 digits of account

No

number

Yes

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors. If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1 See Schedule E/F Part 3 Attachment	Line _____	_____
Name _____	<input type="checkbox"/> Not Listed.Explain _____	
Notice Name _____	_____	
Street _____		

City _____ State _____ ZIP Code _____		
Country _____		

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

		Total of claim amounts
5a. Total claims from Part 1	5a.	\$ 0.00
5b. Total claims from Part 2	5b. +	\$ 2,810,110.59
5c. Total of Parts 1 and 2 Lines 5a + 5b = 5c.	5c.	\$ 2,810,110.59

Fill in this information to identify the case: Debtor Name: In re : Briggs & Stratton International, Inc. United States Bankruptcy Court for the: Eastern District of Missouri Case number (if known): 20-43599 (BSS)

Check if this is an amended filing

Official Form 206G

Schedule G: Executory Contracts and Unexpired Leases

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, numbering the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

- No. Check this box and file this form with the court with the debtor's other schedules. There is nothing else to report on this form.
- Yes. Fill in all of the information below even if the contracts or leases are listed on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B).

2. List all contracts and unexpired leases	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
2.1 State what the contract or lease is for and the nature of the debtor's interest _____ State the term remaining _____ List the contract number of any government contract _____	See Schedule G Attachment Name _____ Notice Name _____ Address _____ _____ City _____ State _____ ZIP Code _____ Country _____

Fill in this information to identify the case:
Debtor Name: In re : Briggs & Stratton International, Inc.
United States Bankruptcy Court for the: Eastern District of Missouri
Case number (if known): 20-43599 (BSS)

Check if this is an amended filing

Official Form 206H

Schedule H: Codebtors

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. Does the debtor have any codebtors?

- No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.
 Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: Codebtor		Column 2: Creditor	
Name	Mailing address	Name	Check all schedules that apply:
2.1	Street		<input type="checkbox"/> D
			<input type="checkbox"/> E/F
			<input type="checkbox"/> G
	City State ZIP Code		
	Country		

Fill in this information to identify the case:

Debtor Name: In re : Briggs & Stratton International, Inc.
 United States Bankruptcy Court for the: Eastern District of Missouri
 Case number (if known): 20-43599 (BSS)

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets--Real and Personal Property* (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- Schedule H: Codebtors* (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- Amended Schedule _____
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 08/23/2020
MM / DD / YYYY

✱ 

Signature of individual signing on behalf of debtor

Mark Schwertfeger

Printed name
Chief Financial Officer

Position or relationship to debtor

Briggs & Stratton International, Inc.
 Case No. 20-43597
 Schedule B-15
 Pg 48 of 53
 Non-publicly traded stock and interests

DEBTOR	LEGAL ENTITY NAME	PARENT	% OWNERSHIP	LOCATION OF INCORPORATION / FORMATION	DATE OF FORMATION	START OF CONTROL DATE	END OF CONTROL DATE	EIN	REGION	PARTNERSHIP TYPE
X	BRIGGS & STRATTON INTERNATIONAL, INC.	BRIGGS & STRATTON CORPORATION	100.00%	WI	4/2/1997	4/2/1997	PRESENT	39-1889957	USA	LEGAL AND TAX CORPORATION
	BRIGGS & STRATTON LIMITED LIABILITY COMPANY	BRIGGS & STRATTON INTERNATIONAL, INC.	99.99%	RUSSIA	3/5/2015	3/5/2015	PRESENT	N/A	EUROPE	LEGAL AND TAX CORPORATION
	BRIGGS & STRATTON INTERNATIONAL HOLDING B.V.	BRIGGS & STRATTON INTERNATIONAL, INC.	100.00%	NETHERLANDS	7/21/2011	7/21/2011	PRESENT	98-1165361	EUROPE	LEGAL CORP., TAX BRANCH
	BRIGGS & STRATTON (SHANGHAI) INTERNATIONAL TRADING CO., LTD.	BRIGGS & STRATTON INTERNATIONAL, INC.	100.00%	CHINA	12/10/2003	12/10/2003	PRESENT	98-1253107	ASIA	LEGAL AND TAX CORPORATION
	BRIGGS & STRATTON MANAGEMENT (SHANGHAI) CO., LTD.	BRIGGS & STRATTON INTERNATIONAL, INC.	100.00%	CHINA	12/29/2017	12/29/2017	PRESENT	N/A	ASIA	LEGAL AND TAX CORPORATION
	BRIGGS & STRATTON (CHONGQING) ENGINE CO., LTD.	BRIGGS & STRATTON INTERNATIONAL, INC.	95.18%	CHINA	6/12/1986	6/12/1986	PRESENT	98-1252097	ASIA	LEGAL AND TAX CORPORATION
	BRANCO MOTORES LTDA	BRIGGS & STRATTON INTERNATIONAL, INC.	99.9999992%	BRAZIL	12/8/2012	12/8/2012	PRESENT	N/A	AMERICAS	LEGAL AND TAX CORPORATION
	BRIGGS & STRATTON MEXICO SRL DE C.V. (SERIES A)	BRIGGS & STRATTON INTERNATIONAL, INC.	0.002%	MEXICO	4/18/1997	4/18/1997	PRESENT	98-0623272	AMERICAS	LEGAL CORP., TAX BRANCH

In re: Briggs & Stratton International, Inc.
 Case No. 20-43599
 Schedule E/F, Part 1
 Creditors Who Have PRIORITY Unsecured Claims

LINE	PRIORITY CREDITOR'S NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY	SPECIFY CODE SUBSECTION: 11 § U.S.C. 507(A)()	BASIS FOR CLAIM	SUBJECT TO OFFSET (Y/N)	CONTINGENT	UNLIQUIDATED	DISPUTED	TOTAL CLAIM	PRIORITY AMOUNT
2.1	ALABAMA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT-ANNUAL NOTIFICATION OF REGULATED WASTE	110 VULCAN ROAD			BIRMINGHAM	AL	35209		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.2	ALABAMA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT-BIENNIAL SPECIAL WASTE	110 VULCAN ROAD			BIRMINGHAM	AL	35209		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.3	ALABAMA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT-STORM WATER PERMITS	110 VULCAN ROAD			BIRMINGHAM	AL	35209		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.4	CITY OF POPLAR BLUFF - MUNICIPAL UTILITIES	PO BOX 1268	112 JOHNSON DR.		POPLAR BLUFF	MO	63901		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.5	GEORGIA DEPARTMENT OF NATURAL RESOURCES - HAZARDOUS SUBSTANCES FEES	PO BOX 101231			ATLANTA	GA	30392		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.6	MILWAUKEE METROPOLITAN SEWER DISTRICT	MR. SONG TRAN - INDUSTRIAL WASTE ENGINEER	260 SEEBOTH ST.		MILWAUKEE	WI	53204-1446		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.7	MISSOURI DEPARTMENT OF NATURAL RESOURCES-AIR POLLUTION CONTROL PROGRAM	PO BOX 176			JEFFERSON CITY	MO	65102		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.8	MISSOURI DEPARTMENT OF NATURAL RESOURCES-ENVIRONMENTAL REMEDIATION FEES AND TAXES UNIT	PO BOX 2530			JEFFERSON CITY	MO	65102		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.9	MISSOURI DEPARTMENT OF NATURAL RESOURCES-WATER PROTECTION PROGRAM	205 JEFFERSON ST			JEFFERSON CITY	MO	65101-2901		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.10	PENNSYLVANIA DEPARTMENT OF REVENUE	DEPARTMENT 280946 ATTN: BANKRUPTCY DIVISION			HARRISBURG	PA	17128-0946		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.11	STATE OF ALABAMA-DEPARTMENT OF REVENUE, LEGAL DIVISION/COMMISSIONER	PO BOX 320001			MONTGOMERY	AL	36130-0001		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.12	STATE OF ARIZONA-ATTORNEY GENERAL'S OFFICE	PO BOX 6123			PHOENIX	AZ	85005-6123		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.13	STATE OF CALIFORNIA-FRANCHISE TAX BOARD	PO BOX 2952			SACRAMENTO	CA	95812-2952		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.14	STATE OF CONNECTICUT-ATTORNEY GENERAL OFFICE/BANKRUPTCY DIVISION	55 ELM STREET			HARTFORD	CT	06106		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.15	STATE OF FLORIDA-DEPARTMENT OF REVENUE/BANKRUPTCY UNIT	PO BOX 6668			TALLAHASSEE	FL	32314-6668		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.16	STATE OF GEORGIA-ARCS/BANKRUPTCY	1800 CENTURY BLVD N.E.	SUITE 9100		ATLANTA	GA	30345		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.17	STATE OF HAWAII-BANKRUPTCY UNIT	PO BOX 259			HONOLULU	HI	96809-0259		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.18	STATE OF ILLINOIS-BANKRUPTCY UNIT	PO BOX 19035			SPRINGFIELD	IL	62794-9045		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.19	STATE OF ILLINOIS-DEPARTMENT OF REVENUE/BANKRUPTCY SECTION	PO BOX 64338			CHICAGO	IL	60664-0338		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.20	STATE OF ILLINOIS-OFFICE OF STATE TREASURER/LEGAL DEPARTMENT	JAMES R. THOMPSON CENTER	100 W. RANDOLPH ST.	SUITE 15-600	CHICAGO	IL	60601		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.21	STATE OF INDIANA-DEPARTMENT OF REVENUE	BANKRUPTCY SECTION-MS 108	100 NORTH SENATE AVE., N240		INDIANAPOLIS	IN	46204		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.22	STATE OF IOWA DOR - OFFICE OF THE ATTORNEY GENERAL	1305 E. WALNUT ST. ATTN: BANKRUPTCY UNIT			DES MOINES	IA	50319		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.23	STATE OF KENTUCKY-LEGAL BRANCH/BANKRUPTCY SECTION	PO BOX 5222			FRANKFORT	KY	40602		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.24	STATE OF LOUISIANA-DEPARTMENT OF REVENUE	PO BOX 66658			BATON ROUGE	LA	70896		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.25	STATE OF MASSACHUSETTS-BANKRUPTCY UNIT	PO BOX 9564	100 CAMBRIDGE ST., 7TH FLOOR		BOSTON	MA	02114-9564		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.26	STATE OF MICHIGAN-DEPARTMENT OF TREASURY/TAX POLICY DIVISION/	2ND FLOOR, AUSTIN BUILDING ATTN: LITIGATION LIAISON	430 WEST ALLEGAN ST.		LANSING	MI	48922		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED
2.27	STATE OF MINNESOTA-DEPARTMENT OF REVENUE	MAIL SECTION 5130			ST. PAUL	MN	55146-5130		8	TAXING AUTHORITY	N	X	X	X	UNDETERMINED	UNDETERMINED

In re: Briggs & Stratton International, Inc.
 Case No. 20-43599
 Schedule E/F, Part 1
 Creditors Who Have PRIORITY Unsecured Claims

LINE	PRIORITY CREDITOR'S NAME	ADDRESS 1	ADDRESS 2	ADDRESS 3	CITY	STATE	ZIP	COUNTRY	SPECIFY CODE SUBSECTION: 11 § U.S.C. 507(A)()	BASIS FOR CLAIM	SUBJECT TO OFFSET (Y/N)	CONTINGENT UNLIQUIDATED DISPUTED	TOTAL CLAIM	PRIORITY AMOUNT
2.28	STATE OF MISSISSIPPI-BANKRUPTCY SECTION	PO BOX 22808			JACKSON	MS	39225-2808		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.29	STATE OF MISSOURI-DEPARTMENT OF REVENUE	PO BOX 475			JEFFERSON CITY	MO	65105		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.30	STATE OF NEW HAMPSHIRE-DEPARTMENT OF REVENUE ADMINISTRATION	PIERRO O. BOISVERT, COLLECTION DIVISION DIRECTOR	PO BOX 454		CONCORD	NH	03301		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.31	STATE OF NEW JERSEY-DIVISION OF TAXATION/COMPLIANCE AND ENFORCEMENT/BANKRUPTCY UNIT	50 BARRACK STREET, 9TH FLOOR	PO BOX 245		TRENTON	NJ	08695-0267		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.32	STATE OF NEW YORK-BANKRUPTCY UNIT	PO BOX 5300			ALBANY	NY	12205-0300		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.33	STATE OF NEW YORK-DEPARTMENT OF TAXATION & FINANCE/BANKRUPTCY UNIT-TCD	BUILDING 8, ROOM 455	W.A. HARRIMAN STATE CAMPUS		ALBANY	NY	12227		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.34	STATE OF NORTH CAROLINA-DEPARTMENT OF REVENUE/OFFICE SERVICES DIVISION/BANKRUPTCY UNIT	PO BOX 1168			RALEIGH	NC	27602-1168		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.35	STATE OF OKLAHOMA-GENERAL COUNSEL'S OFFICE	100 N. BROADWAY AVE.	STE. 1500		OKLAHOMA CITY	OK	73102		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.36	STATE OF OKLAHOMA-OFFICE OF THE ATTORNEY GENERAL/BANKRUPTCY SECTION	120 N. ROBINSON	STE. 2000W		OKLAHOMA CITY	OK	73102		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.37	STATE OF OREGON-OREGON DEPARTMENT OF REVNUUE/BANKRUPTCY DIVISION	955 CENTER NE, #353			SALEM	OR	97301-2555		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.38	STATE OF RHODE ISLAND-BANKRUPTCY UNIT	ONE CAPITOL HILL			PROVIDENCE	RI	02908		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.39	STATE OF SOUTH CAROLINA-DEPARTMENT OF REVENUE & TAXATION	PO BOX 12265			COLUMBIA	SC	29211-9979		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.40	STATE OF TENNESSEE-ATTORNEY GENERAL'S OFFICE/BANKRUPTCY DIVISION	PO BOX 20207			NASHVILLE	TN	37202-0207		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.41	STATE OF TEXAS-COMPTROLLER OF PUBLIC ACCOUNTS/REVENUE ACCOUNTING DIVISION/BANKRUPTCY SECTION	PO BOX 13528	CAPITOL STATION		AUSTIN	TX	78711		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.42	STATE OF UTAH-STATE TAX COMMISSION/TAXPAYER SERVICES DIVISION	ATTN: MICHELLE RIGGS	210 NORTH 1950 WEST		SALT LAKE CITY	UT	84134		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.43	STATE OF WASHINGTON DEPARTMENT OF REVENUE/BANKRUPTCY CLAIMS UNIT	2101 FOURTH AVENUE #1400			SEATTLE	WA	98121-2300		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.44	STATE OF WISCONSIN-DEPARTMENT OF REVENUE/SPECIAL PROCEDURES	UNIT PO BOX 8901			MADISON	WI	53708-8901		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.45	TENNESSEE DEPARTMENT OF REVENUE, BUSINESS TAX DIVISION	312 ROSA L. PARKS AVE.	SNODGRASS TOWER, 6TH FLOOR		NASHVILLE	TN	37243-1102		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.46	UNITED STATES DEPARTMENT OF TRANSPORTATION-HAZARDOUS MATERIALS REGISTRATION	PO BOX 530275			ATLANTA	GA	30353-0273		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.47	UNITED STATES ENVIRONMENTAL PROTECTION AGENCY	OTAQ COMPLIANCE AND INNOVATIVE STRATEGIES DIVISION, ATTN: MS. JULIA GIULIANO-MECHANICAL ENGINEER	2000 TRAVERWOOD DRIVE		ANN ARBOR	MI	48105		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.48	WISCONSIN DEPARTMENT OF FINANCIAL INSTITUTIONS	PO BOX 7848			MADISON	WI	53707-7848		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.49	WISCONSIN DEPARTMENT OF NATURAL RESOURCES - ENVIRONMENTAL FEES	PO BOX 93192 PO BOX 8906 ATTN: BUSINESS LICENSE DEPARTMENT			MILWAUKEE	WI	53293-0192		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
2.50	WISCONSIN DEPARTMENT OF REVENUE				MADISON	WI	53708-8906		8	TAXING AUTHORITY	N	X X X	UNDETERMINED	UNDETERMINED
												TOTAL:	UNDETERMINED	UNDETERMINED

In re: Briggs & Stratton International, Inc.
 Case No. 20-43599
 Schedule E/F, Part 2
 Creditors Who Have NONPRIORITY Unsecured Claims

LINE	NONPRIORITY CREDITOR'S NAME	ADDRESS 1	CITY	STATE	ZIP	COUNTRY	DATE INCURRED	BASIS FOR CLAIM	SUBJECT TO OFFSET (Y/N)	CONTINGENT UNLIQUIDATED DISPUTED	AMOUNT OF CLAIM
3.1	BRIGGS & STRATTON CORPORATION	12301 W. WIRTH STREET	WAUWATOSA	WI	53222			INTERCOMPANY PAYABLES	Y		\$2,690,110.59
3.2	BRIGGS & STRATTON INTERNATIONAL HOLDING BV	BIJSTERHUIZEN 3171	WIJCHEN		6604 LV	NL		INTERCOMPANY PAYABLES	Y		\$150,000.00
3.3	PENSION BENEFIT GUARANTY BOARD (PBGC)	1200 K STREET, N.W.	WASHINGTON	DC	20005			UNFUNDED PENSION AND RETIREMENT PLANS		X X	UNDETERMINED
TOTAL:											\$2,810,110.59

In re: Briggs & Stratton International, Inc.

Case No. 20-43599

Schedule E/F, Part 3

Notice Parties to Creditors Who Have Unsecured Claims

LINE	NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	ZIP	COUNTRY	ON WHICH LINE IN PART 1 OR PART 2 IS THE RELATED CREDITOR (IF ANY) LISTED? IF NOT LISTED, EXPLAIN
4.1	CURTIS, HEINZ, GARRETT & O'KEEFE, P.C.	ROBERT E. JONES	130 S. BEMISTON, SUITE 200		CLAYTON	MO	63105		2.4
4.2	MISSOURI DEPARTMENT OF REVENUE	ATTN BANKRUPTCY UNIT	301 W HIGH ST	HARRY S TRUMAN STATE OFFICE BUILDING	JEFFERSON CITY	MO	65101		2.29
4.3	MISSOURI DEPARTMENT OF REVENUE	BANKRUPTCY UNIT, JOHN WHITEMAN	PO BOX 475		JEFFERSON CITY	MO	65105-0475		2.29

In re: Briggs & Stratton International

Case No. 20-43599

Schedule G

Executory Contracts and Unexpired Leases

LINE	NAME OF OTHER PARTIES WITH WHOM THE DEBTOR HAS AN EXECUTORY CONTRACT OR UNEXPIRED LEASE	ADDRESS 1	CITY	STATE	ZIP	COUNTRY	STATE WHAT THE CONTRACT OR LEASE IS FOR AND THE NATURE OF THE DEBTOR'S INTEREST	STATE THE TERM REMAINING
2.1	BRIGGS & STRATTON JAPAN YK	591 ASAGOI-CHO	OMIHACHIMAN-SHI	25	523-0817	JP	SERVICE AGREEMENT	
2.2	CHONGQING ECONOMIC & TECHNOLOGICAL DEVEL	NO ADDRESS AVAILABLE					SERVICE AGREEMENT	1/29/2053
2.3	CHONGQING ZONGSHEN MOTORCYCLE GROUP	CHAOYOGHANG HUAXI TOWN BANAN DISTRI	CHONGQING 400054	CN	400054	CN	JOINT VENTURE AGREEMENT	4/24/2031
2.4	GANTON SALES INTERNATIONAL INC	1718 LAYARD AVE	RACINE	WI	53404		CONSULTING AGREEMENT	3/31/1999
2.5	INDIGO DISTRIBUTION CORPORATION	SUBIC BAY FREEPORT ZONE	OLONGAPO CITY			PH	WAREHOUSE SERVICES AGREEMENT	
2.6	K E FRITSCH	RA 5478, HUON HWY	WATERLOO	TAS	7109	AU	CONSULTING AGREEMENT	9/15/2006
2.7	PT PIONEER	P.O. 2502	JAKARTA	ID	10120	ID	CENTRAL SALES & SERVICE DISTRIBUTOR AGREEMENT	9/15/2011
2.8	PT PIONEER	P.O. 2502	JAKARTA	ID	10120	ID	CENTRAL SALES & SERVICE DISTRIBUTOR AGREEMENT	9/10/2004
2.9	PT PIONEER	P.O. 2502	JAKARTA	ID	10120	ID	CENTRAL SALES & SERVICE DISTRIBUTOR AGREEMENT	9/10/2004
2.10	PT PIONEER	P.O. 2502	JAKARTA	ID	10120	ID	CENTRAL SALES & SERVICE DISTRIBUTOR AGREEMENT	9/10/2004
2.11	PT PIONEER	P.O. 2502	JAKARTA	ID	10120	ID	CENTRAL SALES & SERVICE DISTRIBUTOR AGREEMENT	9/10/2004
2.12	SAMPATH RAMESH	1935 TANGLEWOOD DR #C	GLENVIEW	IL	60025		CONSULTING AGREEMENT	6/30/2000
2.13	SCOOTERS INDIA LIMITED	POST BAG 23 SARAJINI NAGAR NAGAR	LUCKNOW	IN	226008	IN	SUPPLY AGREEMENT	3/31/2003
2.14	TALX CORPORATION	4076 PAYSHERE CIR	CHICAGO	IL	60674-0040		POWER OF ATTORNEY	12/31/2012
2.15	THOMAS RUGG	NO ADDRESS AVAILABLE					COMPENSATION PACKAGE	9/30/2012
2.16	VIVEK ADYANTHAYA	PUNE BRANCH	BOMBAY	IN		IN	CONSULTING AGREEMENT	2/28/2001
2.17	WINDSOR PROPERTY DEVELOPMENT	2067 YAN AN ROAD (W) RM 808	SHANGHAI			CN	REAL ESTATE OTHER	

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHEASTERN DIVISION

In re:	§	Chapter 11
	§	
BRIGGS & STRATTON CORPORATION, <i>et al.</i>,	§	Case No. 20-43597-399
	§	
Debtors.	§	(Jointly Administered)
	§	
	§	
	§	
	§	

**STATEMENT OF FINANCIAL AFFAIRS FOR
BRIGGS & STRATTON INTERNATIONAL, INC., CASE NO. 20-43599**

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
SOUTHEASTERN DIVISION

	§	Chapter 11
In re:	§	
	§	Case No. 20-43597-399
BRIGGS & STRATTON	§	
CORPORATION, et al.,	§	(Jointly Administered)
	§	
Debtors.	§	

**GLOBAL NOTES AND STATEMENTS OF
LIMITATIONS, METHODOLOGY, AND DISCLAIMERS
REGARDING THE DEBTORS' SCHEDULES OF ASSETS
AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

Briggs & Stratton Corporation and its debtor affiliates, as debtors and debtors in possession (collectively, the “**Debtors**” and, together with their non-Debtor affiliates, the “**Company**”), are filing their respective Schedules of Assets and Liabilities (each, a “**Schedule**” and, collectively, the “**Schedules**”) and Statements of Financial Affairs (each, a “**Statement**” or “**SOFA**” and, collectively, the “**Statements**” or “**SOFAs**”) with the United States Bankruptcy Court for the Eastern District of Missouri (the “**Bankruptcy Court**”) pursuant to section 521 of title 11 of the United States Code (the “**Bankruptcy Code**”) and rule 1007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).¹

These global notes and statements of limitations, methodology and disclaimers regarding the Debtors’ Schedules and Statements (collectively, the “**Global Notes**”) pertain to, are incorporated by reference in, and comprise an integral part of all of the Schedules and Statements. The Global Notes are in addition to the specific notes set forth below with respect to particular Schedules and Statements (the “**Specific Notes**” and, together with the Global Notes, the “**Notes**”). These Global Notes should be referred to, and referenced in connection with, any review of the Schedules and Statements.

The Debtors’ management team prepared the Schedules and Statements with the assistance of their advisors and other professionals and have relied upon the efforts, statements, advice, and representations of personnel of the Debtors and the Debtors’ advisors and other professionals. Given the scale of the Debtors’ businesses, the Debtors’ management, including the Debtors’ Chief Financial Officer, who has executed the Schedules and Statements of each of the Debtors, has not (and practically could not have) personally verified the accuracy of each statement and representation in the Schedules and Statements, including, but not limited to, statements and representations concerning amounts owed to creditors, classification of such amounts, and creditor addresses.

¹ Capitalized terms used but not defined herein shall have the respective meanings ascribed to such terms in the *Declaration of Jeffrey Ficks, Financial Advisor of Briggs & Stratton Corporation, in Support of the Debtors’ Chapter 11 Petitions and First Day Relief* [Docket No. 51] (the “**Ficks Declaration**”).

The Schedules and Statements are unaudited and subject to potential adjustment. In preparing the Schedules and Statements, the Debtors relied on financial data derived from their books and records that was available at the time of preparation. The Debtors' management team and advisors have made reasonable efforts to ensure that the Schedules and Statements are as accurate and complete as possible under the circumstances; however, the receipt or discovery of subsequent information may result in material changes to the Schedules or Statements and/or inadvertent errors, omissions, or inaccuracies may exist in the Schedules or Statements. Notwithstanding any such discovery, new information, or errors or omissions, the Debtors do not undertake any obligation or commitment to update the Schedules and Statements.

The Debtors reserve all rights to amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, but not limited to, the right to dispute or otherwise assert offsets or defenses to any claim reflected on the Schedules and Statements as to amount, liability, classification, identity of debtor or to otherwise subsequently designate any claim as "disputed," "contingent," or "unliquidated." Furthermore, nothing contained in the Schedules, Statements, or Notes shall constitute a waiver of any of the Debtors' rights or an admission with respect to their chapter 11 cases, including, but not limited to, any issues involving objections to claims, substantive consolidation, equitable subordination, defenses, characterization or recharacterization of contracts and leases, assumption or rejection of contracts and leases under the provisions of chapter 3 of the Bankruptcy Code, causes of action arising under the provisions of chapter 5 of the Bankruptcy Code, or any other relevant applicable laws to recover assets or avoid transfers.

The Schedules, Statements, and Notes should not be relied upon by any persons for information relating to current or future financial conditions, events, or performance of any of the Debtors or their affiliates.

1. **Description of the Cases.** On July 20, 2020 (the "**Petition Date**"), each of the Debtors commenced a voluntary case under chapter 11 of the Bankruptcy Code. The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On July 21, 2020, the Bankruptcy Court entered an order authorizing the joint administration of the cases pursuant to Bankruptcy Rule 1015(b). On August 5, 2020, the United States Trustee for the Eastern District of Missouri (the "**U.S. Trustee**") appointed an official committee of unsecured creditors pursuant to section 1102(a)(1) of the Bankruptcy Code (the "**Creditors' Committee**").
2. **Basis of Presentation.** For financial reporting purposes, the Debtors historically have prepared consolidated financial statements, which include financial information for the Debtors and certain non-debtor affiliates. The Schedules and Statements are unaudited and reflect the Debtors' reasonable efforts to report certain financial information of each Debtor on a stand-alone, unconsolidated basis. These Schedules and Statements neither purport to represent financial statements prepared in accordance with Generally Accepted Accounting

Principles in the United States (“GAAP”), nor are they intended to be fully reconciled with the financial statements of each Debtor.

The Debtors attempted to attribute the assets and liabilities, certain required financial information, and various cash disbursements to the applicable Debtor entity. However, because the Debtors’ accounting systems, policies, and practices were developed for consolidated reporting purposes, rather than reporting by individual legal entity, it is possible that not all assets, liabilities, or amounts of cash disbursements have been recorded with the correct legal entity on the Schedules and Statements. Accordingly, the Debtors reserve all rights to supplement and/or amend the Schedules and Statements in this regard.

Given, among other things, the uncertainty surrounding the valuation of certain assets and the valuation and nature of certain liabilities, a Debtor may report more assets than liabilities. Such report shall not constitute an admission that such Debtor was solvent on the Petition Date or at any time before or after the Petition Date. Likewise, a Debtor reporting more liabilities than assets shall not constitute an admission that such Debtor was insolvent on the Petition Date or any time prior to or after the Petition Date.

3. **Reporting Date.** Unless otherwise noted, the Schedules and Statements generally reflect the Debtors’ books and records as of the Petition Date and generally do not account for authorized payments under the First Day Orders (as defined below).
4. **Current Values.** Other than estimated bank cash balances, the assets and liabilities of each Debtor are listed on the basis of the book value of the asset or liability in the respective Debtor’s accounting books and records. Unless otherwise noted, the book value ascribed in the Debtor’s books is reflected in the Schedules and Statements.
5. **Confidentiality.** To protect the privacy of certain parties, including, among others, the Debtors’ employees and board of directors, certain identifying information, such as mailing addresses, was excluded from the Schedules and Statements.² In addition, there may be instances where certain information was not included due to the nature of the agreement between a Debtor and a third party, concerns about the confidential or commercially sensitive nature of certain information, or to protect the privacy of an individual.

² This is consistent with the authority granted to the Debtors in the *Order (I) Extending the Time to File Schedules and Statements; (II) Extending the Time to Schedule the Meeting of Creditors; (III) Waiting the Requirements to File Equity Lists and Provide Notice to Equity Security Holders; (IV) Authorizing the Debtors to File a Consolidated List of the Debtors’ Thirty (30) Largest Unsecured Creditors; (V) Authorizing the Debtors to File a Consolidated and Redacted Creditor Matrix; and (VI) Approving the Manner of Service of Notice of Case Management* [Docket No. 149] (the “**Creditor Matrix Order**”).

6. **Intercompany Transactions and Claims.** The Debtors have reported for each Debtor the aggregate net intercompany balance between such Debtors and each other Debtor and/or non-Debtor as assets on Schedule A/B or as liabilities on Schedule E/F, as appropriate, as of the Petition Date. Due to the volume of intercompany accounts payable and receivable, multiple sources and accounting software systems involved, and the complex nature of the Debtors' business, these amounts have not been fully reconciled as of the Petition Date. The listing in the Schedules and Statement (including, without limitation, Schedule A/B or Schedule E/F) by the Debtors of any obligation between a Debtor and another Debtor and/or non-Debtor is a statement of what appears in the Debtors' books and records and does not reflect any admission or conclusion of the Debtors regarding whether such amount would be allowed as a claim or how much obligations may be classified and/or characterized in a plan of reorganization or otherwise by the Bankruptcy Court. The Debtors reserve all rights with respect to such obligations.

Intercompany transactions arise in the ordinary course and are primarily related to: (i) procurements, (ii) commissioned sales, (iii) royalties, (iv) dividend payments, and (v) warranty payments. Intercompany transactions between Company entities result in intercompany receivables and payables and short term or long term notes. The intercompany balances recorded in the Schedules reflect activity through the fiscal year ended June 30, 2020. Accordingly, the Debtors reserve their rights to amend the Schedules and Statements, if applicable. The Company does review its intercompany transactions on a monthly basis to verify both payables and receivables are reflected and that any variance is below a \$50,000 threshold amount, but does not undergo a full reconciliation process.

7. **Accuracy.** Although the Debtors have made good faith reasonable efforts to file complete and accurate Schedules and Statements, inadvertent errors or omissions may exist. The financial information disclosed herein was not prepared in accordance with federal or state securities laws or other applicable non-bankruptcy law or in lieu of complying with any periodic reporting requirements thereunder. Persons and entities trading in or otherwise purchasing, selling or transferring the claims against or equity interests in the Debtors should evaluate this financial information in light of the purposes for which it was prepared. The Debtors are not liable for and undertake no responsibility to indicate variations from securities laws or for any evaluations of the Debtors based on this financial information or any other information. The Debtors reserve all rights to amend and/or supplement the Schedules and Statements as is necessary or appropriate.
8. **Net Book Value of Assets.** In many instances, current market valuations are not maintained by or readily available to the Debtors. It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate resources for the Debtors to obtain current market valuations for all assets. As such, wherever possible, unless otherwise indicated, net book values are presented as of the Petition Date. When necessary, the Debtors have indicated that the value of certain assets is "Unknown" or "Undetermined." Amounts ultimately realized

may vary materially from net book value (or other value so ascribed). Accordingly, the Debtors reserve all rights to amend, supplement, and adjust the asset values set forth in the Schedules and Statements. As applicable, fixed assets and leasehold improvement assets that have been fully depreciated, amortized or impaired, or were expensed for GAAP accounting purposes, have no net book value, and, therefore, are not included in the Schedules and Statements or are listed with a zero-value. The omission of an asset from the Schedules and Statements does not constitute a representation regarding the ownership of such asset, and any such omission does not constitute a waiver of any rights of the Debtors with respect to such asset. For the avoidance of doubt, nothing contained in the Schedules and Statements is indicative of the Debtors' enterprise value.

9. **Currency.** All amounts shown in the Schedules and Statements are in U.S. Dollars, unless otherwise indicated. Currency conversions are generally as of the Petition Date. To the extent information has been provided in local currency for specific Schedule and Statement responses, approximate foreign exchange rates have been utilized as of the date of the transaction for conversion to U.S. dollars.
10. **Payment of Prepetition Claims Pursuant to First Day Orders.** Following the Petition Date, the Bankruptcy Court entered various orders on an interim and final basis (the "**First Day Orders**"), authorizing, but not directing, the Debtors to, among other things, pay certain prepetition: (i) service fees and charges assessed by the Debtors' banks; (ii) insurance and surety bond obligations; (iii) obligations to critical vendors; (iv) claims of shippers and warehousemen; (v) customer program obligations; (vi) employee wages, salaries, and related items (including, employee benefit programs and independent contractor obligations); and (vii) taxes and assessments. Where the Schedules and Statements list creditors and set forth the Debtors' scheduled amounts attributable to such claims, such scheduled amounts reflect balances owed as of the Petition Date. To the extent any adjustments are necessary for any payments made on account of such claims following the commencement of these chapter 11 cases pursuant to the authority granted to the Debtors by the Bankruptcy Court under the First Day Orders, such adjustments may be included within the Schedules and Statements. The Debtors reserve the right to update the Schedules and Statements to reflect payments made pursuant to the First Day Orders that may not be represented in the attached Schedules and Statements.
11. **Other Paid Claims.** To the extent the Debtors reach any postpetition settlement with a vendor or other creditor, the terms of such settlement will prevail, supersede amounts listed in the Schedules and Statements, and shall be enforceable by all parties, subject to Bankruptcy Court approval if necessary. To the extent the Debtors pay any of the claims listed in the Schedules and Statements pursuant to any orders entered by the Bankruptcy Court, the Debtors reserve all rights to amend and supplement the Schedules and Statements and take other action, such as filing claims objections, as is necessary and appropriate to avoid overpayment or duplicate payment for such liabilities.

12. **Setoffs.** The Debtors routinely incur setoffs from customers and suppliers in the ordinary course of business. Such ordinary course setoffs can arise from various items including, but not limited to, billing discrepancies, customer programs, returns, warranties, refunds, rebates, certain intercompany transactions, and other disputes between the Debtors and their customers and/or suppliers. These routine setoffs are consistent with the ordinary course of business in the Debtors' industry, and, therefore, can be particularly voluminous, unduly burdensome, and costly for the Debtors to regularly document. Therefore, although such setoffs and other similar rights may have been accounted for when scheduling certain amounts, these ordinary course setoffs are not independently accounted for, and, as such, are or may be excluded from the Schedules and Statements. Any setoff of a prepetition debt to be applied against the Debtors is subject to the automatic stay and must comply with section 553 of the Bankruptcy Code.
13. **Accounts Receivable.** The accounts receivable information listed on the Schedules includes receivables from the Debtors' customers and is calculated net of any amounts that, as of the Petition Date, may be owed to such customers in the form of offsets or other price adjustments pursuant to the Debtors' customer program policies and day-to-day operating policies and any applicable Bankruptcy Court order.
14. **Inventory.** Inventories are reported based on the net book value on the Debtors' balance sheet as of the Petition Date.
15. **Property and Equipment.** Unless otherwise indicated, owned property and equipment are valued at net book value. The Debtors may lease furniture, fixtures, and equipment from certain third-party lessors. Any such leases are listed in the Schedules and Statements. Nothing in the Schedules and Statements is, or should be construed as, an admission as to the determination of the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all rights with respect thereto. The inventories, property and equipment listed in the Schedules are presented without consideration of any mechanics' or other liens.
16. **Excluded Assets and Liabilities.** Certain liabilities resulting from accruals, liabilities recognized in accordance with GAAP, and/or estimates of long-term liabilities either are not payable at this time or have not yet been reported. Therefore, they do not represent specific claims as of the Petition Date and are not otherwise set forth in the Schedules. Additionally, certain deferred assets, charges, accounts or reserves recorded for GAAP reporting purposes only, and certain assets with a net book value of zero are not included in the Schedules. Excluded categories of assets and liabilities include, but are not limited to, deferred tax assets and liabilities, deferred income, deferred charges, self-insurance reserves, favorable lease rights, and unfavorable lease liabilities. Other immaterial assets and liabilities may have been excluded.

17. **Reservation of Rights.** Nothing contained in the Schedules, Statements, or Notes shall constitute a waiver of rights with respect to these chapter 11 cases, including, but not limited to, the following:
- a. Any failure to designate a claim listed on the Schedules and Statements as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by the Debtors that such amount is not “disputed,” “contingent,” or “unliquidated.” The Debtors reserve the right to dispute and to assert setoff rights, counterclaims, and defenses to any claim reflected on its Schedules as to amount, liability, and classification, and to otherwise subsequently designate any claim as “disputed,” “contingent,” or “unliquidated.”
 - b. Notwithstanding that the Debtors have made reasonable efforts to correctly characterize, classify, categorize, or designate certain claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements, the Debtors nonetheless may have improperly characterized, classified, categorized, or designated certain items. The Debtors thus reserve all rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as is necessary and appropriate.
 - c. Amounts that were not readily quantifiable by the Debtors may be reported as “unknown”, “TBD”, or “undetermined”, and is not intended to reflect upon the materiality of such amount.
 - d. The listing of a claim does not constitute an admission of liability by the Debtors, and the Debtors reserve the right to amend the Schedules accordingly.
 - e. The listing of a claim (i) on Schedule D as “secured,” or (ii) on Schedule E/F as “priority unsecured,” and the listing a contract or lease on Schedule G as “executory” or “unexpired”, does not constitute an admission by the Debtors of the legal rights of the claimant, or a waiver of the Debtors’ rights to recharacterize or reclassify such claim, contract or lease pursuant to a schedule amendment, claim objection, or otherwise. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims for informational purposes, no current valuation of the Debtors’ assets in which such creditors may have a security interest has been undertaken. Except as provided in an order of the Bankruptcy Court, the Debtors reserve all rights to dispute and challenge the secured nature or amount of any such creditor’s claims or the characterization of the structure of any transaction, or any document or instrument related to such creditor’s claim.
 - f. In the ordinary course of their business, the Debtors lease property and equipment from certain third-party lessors for use in the daily operation of

their business. Any such leases are set forth in Schedule G and any current amount due under such leases that was outstanding as of the Petition Date is listed on Schedule E/F. Nothing in the Statements or Schedules is or shall be construed as an admission or determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all rights with respect to any of such issues, including, the recharacterization thereof.

- g. The claims of individual creditors for, among other things, goods, products, services, or taxes are listed as the amounts entered on the Debtors' books and records and may not reflect credits, allowances, or other adjustments due from such creditors to the Debtors. The Debtors reserve all of their rights with regard to such credits, allowances, and other adjustments, including but not limited to, the right to assert claims objections and/or setoffs with respect to the same.
- h. The Debtors' businesses are part of a complex enterprise. Although the Debtors have exercised their reasonable efforts to ensure the accuracy of their Schedules and Statements, they nevertheless may contain errors and omissions. The Debtors hereby reserve all of their rights to dispute the validity, status, and enforceability of any contracts, agreements, and leases set forth on the Schedules and Statements, and to amend and supplement the Schedules and Statements as necessary.
- i. The Debtors further reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on the Schedules and Statements, including, but not limited to, the right to dispute and challenge the characterization or the structure of any transaction, document, and instrument related to a creditor's claim.
- j. The Debtors exercised their reasonable efforts to locate and identify guarantees and other secondary liability claims (the "**Guarantees**") in their secured financings, debt instruments, and other agreements. However, a review of these agreements, specifically the Debtors' unexpired leases and executory contracts, is ongoing. Where such Guarantees have been identified, they are included in the relevant Schedules and Statements. Guarantees embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other agreements inadvertently may have been omitted. The Debtors have reflected the obligations under the Guarantees for both the primary obligor and the guarantors with respect to their secured financings and debt instruments on Schedule H. Guarantees with respect to the Debtors' executory contracts and unexpired leases are not included on Schedule H and the Debtors believe that certain Guarantees embedded in the Debtors' executory contracts, unexpired leases, secured financing, debt instruments and similar agreements may exist and, to the extent they do, will be identified upon further review. Thus, the Debtors

reserve their rights to amend and supplement the Schedules and Statements to the extent that additional Guarantees are identified. In addition, the Debtors reserve the right to amend the Schedules and Statements to recharacterize and reclassify any such contract or claim.

- k. Listing a contract or lease on the Schedules and Statements shall not be deemed an admission that such contract is an executory contract, such lease is an unexpired lease, or that either necessarily is binding, valid, and enforceable. The Debtors hereby expressly reserve the right to assert that any contract listed on the Schedules and Statements does not constitute an executory contract within the meaning of section 365 of the Bankruptcy Code, as well as the right to assert that any lease so listed does not constitute an unexpired lease within the meaning of section 365 of the Bankruptcy Code.
 - l. Exclusion of certain intellectual property should not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated or otherwise expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property should not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated or otherwise expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction.
 - m. To timely close the books and records of the Debtors as of the Petition Date and to prepare such information on a legal entity basis, the Debtors were required to make certain estimates and assumptions that affect the reported amounts of assets and liabilities and reported revenue and expenses as of the Petition Date. The Debtors reserve all rights to amend the reported amounts of assets, liabilities, revenue and expense to reflect changes in those estimates and assumptions.
18. **Totals.** All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the Schedules and Statements and exclude items identified as “unknown” or “undetermined.” If there are unknown or undetermined amounts, the actual totals may be materially different from the listed totals. Where a claim or other amount is marked as “unliquidated,” but the Debtors also report a dollar value, such dollar value may indicate only the known or determined amount of such claim or amount, the balance of which is unliquidated.
19. **Global Notes Control.** In the event that the Schedules or Statements differ from any of the foregoing Global Notes, the Global Notes shall control.

Specific Notes with Respect to the Debtors' Schedules of Assets and Liabilities

1. **Schedule-Specific Disclosures.** Each of Schedules A/B, D, E/F, G, and H contain explanatory or qualifying notes that pertain to the information provided in the Schedules. Those Schedule-specific notes are incorporated herein by reference. The asset totals listed on the Schedules represent all known amounts included in the Debtors' books and records as of the Petition Date. To the extent there are unknown or undetermined amounts, the actual total may be different from the total listed.

2. **Schedules A/B**

a. **Part 1.** As set forth in the Cash Management Motion,³ the Company conducts its operations through an extensive network of bank accounts managed globally. Amounts listed in Question 3 reflect the actual bank account balances in the respective accounts as of the Petition Date and may vary from the Debtors' books and records amounts. The Debtors also maintain three (3) lock boxes where customer checks are directed.

Briggs & Stratton Corporation makes payments on behalf of Briggs & Stratton International, Inc. and Briggs & Stratton Tech, LLC, and therefore bank accounts and transactions for these entities are reflected in the Briggs & Stratton Corporation schedules and statements.

b. **Part 2.** The Debtors maintain certain deposits in the conduct of their business operations. These deposits are included in the Schedules for the appropriate legal entity. Types of deposits include, among other things, lease deposits, security deposits, royalties, and equipment deposits. Certain prepaid or amortized assets are listed in Part 2 in accordance with the Debtors' books and records. The amounts listed in Part 2 do not necessarily reflect assets that the Debtors will be able to collect or realize. These amounts listed in Part 2 include, among other things, prepaid rent, professional services retainers, New Market Tax Credit insurance costs, prepaid subscription fees, prepaid marketing expenses, utilities deposits, and prepaid trade show deposits.

c. **Part 3.** The Debtors' accounts receivable information includes receivables from the Debtors' customers, vendors, or third parties, which are calculated net of any amounts that, as of the Petition Date, may be owed to such parties in the form of offsets or other price adjustments pursuant to the Debtors'

³ The "Cash Management Motion" means the *Motion of Debtors for Entry of Orders (I) Authorizing Debtors to (A) Continue Existing Cash Management System, (B) Honor Certain Prepetition Obligations Related to the Use Thereof, and (C) Continue Intercompany Transactions and Provide Administrative Expense Priority for Postpetition Intercompany Claims, and (D) Continue Supply Chain Financing; (II) Waiving Requirements of Section 345(b) of the Bankruptcy Code; and (III) Granting Related Relief* [Docket No 17].

customer programs and day-to-day operations or may, in the Debtors' opinion, be difficult to collect from such parties due to the passage of time or other circumstances. The Debtors do not indicate the age of accounts receivables in these Schedules and Statements.

As described in the Cash Management Motion, the Debtors are tracking postpetition intercompany transactions on a Debtor-by-Debtor basis.

- d. **Part 4.** Equity interests in subsidiaries and affiliates primarily arise from common stock ownership. For purposes of these Schedules and Statements, the Debtors have listed an undetermined value for the equity interests on account of the fact that the fair market value of such ownership is dependent on numerous variables and factors, and may differ significantly from their net book value. Additionally, the Debtors report investments in subsidiaries on an aggregate basis, which incorporates all international subsidiaries. To determine the individual investment for each individual subsidiary would be unduly burdensome given the complex nature of the Debtors operations.
- e. **Part 5.** Inventory is stated at book value as of the Petition Date. Inventory reserves for Briggs & Stratton Corporation are applied on a pro-rated basis across all inventory categories. Inventory reserves for Allmand Bros., Inc. are applied proportionally to semi-finished goods and finished goods only. Inventory reserves for Billy Goat Industries, Inc. are applied exclusively to finished goods.

Amounts presented as inventory receipts within twenty days of the Petition Date have not been reduced to reflect inventory received under cash in advance payments or payments made postpetition under certain First Day Orders. The amounts listed in Part 5 should not be interpreted as an estimate of outstanding section 503(b)(9) balances.

- f. **Part 7.** The value of office furniture and fixtures, office equipment, and machinery are reflected at the net book value as of the Petition Date. Debtors have listed all relevant assets, including those that are fully depreciated.
- g. **Part 8, Question 47.** Actual realizable values of the identified leased or owned vehicles may vary significantly relative to net book values as of the Petition Date. The majority of the vehicles operated by the Debtors are leased. As the total book value of the owned vehicles is only approximately five percent (5%) of the total leased vehicle value, aggregate information for all leased vehicles has been provided (rather than detailed information by vehicle). For the purposes of the Schedules, the Debtors have listed information regarding the leased vehicles on the Schedules for Briggs & Stratton Corporation.

- h. **Part 8, Question 50.** Assets under construction primarily relate to capital expenditures and primarily refer to equipment and tooling not yet in production. As these assets are not yet in production, they are not yet being utilized or depreciated.
- i. **Part 9.** For the Debtors that own real property, such owned real estate is reported, except where otherwise noted, at book value as of the Petition Date. The Debtors may have listed certain assets as real property when such assets were in fact personal property, or the Debtors may have listed certain assets as personal property when such assets are in fact real property. The Debtors reserve all rights to recharacterize their interests in real property at a later date. The value of leased properties is reflected as undetermined.
- j. **Part 10.** Part 10 identifies the various trademarks, patents, and licenses owned and maintained by the Debtors. Part 10 also includes a best effort listing of the Debtors' registered internet domains and websites. The act of not listing any specific domain or website is not a relinquishing of ownership. Certain of the Debtors have customer information from ordinary course business activities which contains personally identifiable information (as defined in section 101(41A) and 107 of the Bankruptcy Code). As of the Petition Date, the Debtors' books and records included balances for various intangible assets. The Schedules do not list the book balances of intangible assets because they may not be reflective of realizable values.

Goodwill reflects the costs of acquisitions in excess of fair values assigned to identifiable net assets acquired. Goodwill is assigned to reporting units based upon the expected benefit of the synergies of the acquisition. Other Intangible Assets reflect identifiable intangible assets that arose from purchase acquisitions or license agreements. Assets are primarily composed of trade names, patents and customer relationships. Goodwill and tradenames, which are considered to have indefinite lives, are not amortized; however, both must be tested for impairment at least annually.

- k. **Part 11.** In the ordinary course of business, the Debtors may have accrued, or may subsequently accrue, certain rights to counterclaims, cross-claims, setoffs, refunds with their customers and suppliers, and potential warranty claims against their suppliers, among other claims. Additionally, certain of the Debtors may be party to pending litigation in which the Debtors have asserted, or may assert, claims as plaintiffs, or counter-claims and/or cross-claims as defendants.

Despite exercising their reasonable efforts to identify all such assets, the Debtors may not have listed all of their causes of action or potential causes of action against third parties as assets in their Schedules including, but not limited to, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant non-bankruptcy laws to recover assets. Unless otherwise noted on specific responses, items reported on Schedule B

are reported from the Debtors' books and records as of the Petition Date. Any amounts reported typically reflect amounts seeking to be recovered and/or costs incurred pursuing causes of action, and may not reflect ultimate recoverable amounts. The Debtors reserve all of their rights with respect to any claims and causes of action, or avoidance actions they may have and neither the Notes nor the Schedules shall be deemed a waiver of any such claims or causes of action, or avoidance actions, or in any way prejudice or impair the assertion thereof in any way.

1. **Part 11, Question 72.** The estimate of federal net operating losses ("NOLs") reported as of fiscal year ended June 30, 2020 reflects the impact of amended U.S. federal income tax returns to be filed postpetition to carryback NOLs to the years ended June 30, 2014, June 30, 2015, and June 30, 2016. This carryback is anticipated to have the effect of decreasing the available U.S. Federal NOLs by approximately \$93 million, while increasing certain other tax attributes (i.e., foreign tax and general business credit carryforwards) and generating a U.S. federal income tax refund receivable. The gross non-tax effected NOL carryforward value as of June 30, 2020 prior to filing of the amended U.S. federal income tax returns was initially estimated at \$110 million. Although the U.S. federal NOL carryforwards may have been generated by multiple debtors, for ease of administration and reporting, all NOLs are reflected under Briggs & Stratton Corporation. Taxable income or NOLs from the current year's activity is estimated and subject to change.
 - m. **Part 11, Question 73.** The Debtors maintain a variety of insurance policies. The Debtors have not made a determination as to the surrender or refund value of each of the insurance policies. Therefore, the Debtors' insurance policies are listed with an undetermined value.
 - n. **Part 11, Question, 75.** In the ordinary course of their businesses, the Debtors may have accrued, or may subsequently accrue, certain rights to counter-claims, cross-claims, setoffs, refunds with their customers and suppliers, or potential warranty claims against their suppliers. Additionally, certain of the Debtors may be party to pending litigation in which the Debtors have asserted, or may assert, claims as a plaintiff or counter-claims and/or cross-claims as a defendant. Because such claims are unknown to the Debtors and not quantifiable as of the Petition Date, they are not listed on Schedule A/B Question 75.
 - o. **Part 12, Question 82.** Intercompany receivables have been listed as "Other property" under Schedule A/B, Question 77.
3. **Schedule D.** The claims listed on Schedule D, as well as the guarantees of those claims listed on Schedule H, arose and were incurred on various dates. A determination of the date on which each claim arose or was incurred would be unduly burdensome and cost prohibitive. Accordingly, not all such dates are included for each claim. To the best of the Debtors' knowledge, all claims listed

on Schedule D arose, or were incurred, before the Petition Date. The amounts on Schedule D are consistent with the Debtors' stipulations set forth in the DIP Order, which are subject to investigation and challenge by the Creditors' Committee or other parties in interest, all as more fully set forth in the DIP Order.

Except as otherwise agreed or stated pursuant to a stipulation, agreed order, or general order entered by the Bankruptcy Court that is or becomes final, the Debtors and/or their estates reserve their right to dispute and challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a creditor listed on Schedule D of any Debtor and, subject to the foregoing limitations, note as follows: (a) although the Debtors may have scheduled claims of various creditors as secured claims for informational purposes, no current valuation of the Debtors' assets in which such creditors may have a lien has been undertaken; (b) the Debtors reserve all rights to dispute and challenge the secured nature of any creditor's claim or the characterization of the structure of any such transaction or any document or instrument related to such creditor's claim; and (c) the descriptions provided on Schedule D are intended to be a summary. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent, and priority of any liens. Detailed descriptions of the Debtors' prepetition debt structure, guarantees, and descriptions of collateral relating to each debt contained on Schedule D are contained in the Ficks Declaration.

The Debtors have listed only the administrative agent for their funded secured indebtedness, but these secured claims are owned or beneficially controlled by a number of parties that may not be identified in the Schedules and Statements.

Except as specifically stated herein, real property lessors, equipment lessors, utility companies, and other parties which may hold security deposits or other security interests have not been listed on Schedule D. The Debtors have not listed on Schedule D any parties whose claims may be secured through rights of setoff, deposits, or advance payments posted by, or on behalf of, the Debtors, or judgment or statutory lien rights.

4. **Schedules E/F**

- a. **Part 1.** The claims listed on Part 1 arose and were incurred on various dates. A determination of the date upon which each claim arose or was incurred would be unduly burdensome and cost prohibitive. Accordingly, no such dates are included for each claim listed on Part 1. To the best of the Debtors' knowledge, all claims listed on Part 1 arose or were incurred before the Petition Date.

The Debtors have not listed any tax, wage or wage-related obligations that the Debtors have paid pursuant to the First Day Orders on Part 1. The Debtors believe that all such claims for wages, salaries, expenses, benefits

and other compensation as described in the First Day Orders have been or will be satisfied in the ordinary course during these chapter 11 cases pursuant to the authority granted to the Debtors in the relevant First Day Orders. The Debtors reserve their right to dispute or challenge whether creditors listed on Schedule E/F are entitled to priority status pursuant to sections 503 and 507 of the Bankruptcy Code.

Claims owing to various taxing authorities to which the Debtors potentially may be liable are included on the Debtors' Schedule E/F. Certain of such claims, however, may be subject to ongoing audits and the Debtors otherwise are unable to determine with certainty the amount of the remaining claims listed on Schedule E/F. Therefore, the Debtors have listed all such claims as disputed, contingent, and unliquidated, pending final resolution of ongoing audits or other outstanding issues.

Schedule E/F, Part 1 also includes estimates related to employee incentive compensation plans. This information is not comprehensive. While the Debtors have multiple cash bonus plans, at the time of the filing and preparation of the Schedules, only amounts associated with the employee Sales Incentive Plan have been determined. The amounts to be awarded under the Annual Incentive Plan and the Hourly Employee Incentive Plan are currently being assessed as specified in the Employee Wage Motion. Therefore, these amounts have not been incorporated. The Debtors reserve their rights, but undertake no obligations, to amend Schedules E/F as they receive this information.

Schedule E/F, Parts 1 & 2 includes estimates related to employee PTO obligations. These estimates are marked as unliquidated as the exact amount may vary from the most recent payroll records received from the Debtors. Additionally, these claims are also marked as contingent as the Debtors do not seek the authority to "cash out" accrued but unpaid PTO unless required by applicable non-bankruptcy law and as vacation is taken post filing by each employee.

The Debtors reserve the right to assert that any claim listed on Schedule E/F does not constitute a priority claim under the Bankruptcy Code.

Part 2. The Debtors have exercised their reasonable efforts to list all liabilities on Schedule E/F of each applicable Debtor's Schedule. As a result of the Debtors' consolidated operations, however, the reader should review Schedule E/F for all Debtors in these cases for a complete understanding of the unsecured debts of the Debtors. Certain creditors listed on Schedule E/F may owe amounts to the Debtors, and, as such, the Debtors may have valid setoff and recoupment rights with respect to such amounts. The amounts listed on Schedule E/F may not reflect any such right of setoff or recoupment, and the Debtors reserve all rights to assert the

same and to dispute and challenge any setoff and recoupment rights that may be asserted against the Debtors by a creditor. Additionally, certain creditors may assert mechanic's, materialman's, or other similar liens against the Debtors for amounts listed on Schedule E/F. The Debtors reserve their rights to dispute and challenge the validity, perfection, and immunity from avoidance of any lien purported to be perfected by a creditor listed on Schedule E/F of any Debtor. In addition, certain claims listed on Schedule E/F (Part 2) may be entitled to priority under section 503(b)(9) of the Bankruptcy Code.

The Debtors have made reasonable efforts to include all unsecured creditors on Schedule E/F including, but not limited to, lease counterparties, taxing authorities, trade creditors, and service providers. The amounts listed in Schedule E/F with respect to certain trade creditors do not convey the Debtors' stipulations set forth in each such creditor's ongoing trade agreement, as applicable.⁴ The Debtors have made reasonable efforts to include certain balances on Schedule E/F, including deferred liabilities, accruals, or general reserves, but may not have included all balances where impracticable. Such amounts are, however, reflected on the Debtors' books and records as required in accordance with GAAP. Such accruals primarily represent general estimates of liabilities and do not represent specific claims as of the Petition Date. The Debtors have made reasonable efforts to include as contingent, unliquidated and disputed the claim of any party not included on the Debtors' open accounts payable that is associated with an account that has an accrual or receipt not invoiced.

Schedule E/F also contains information regarding pending litigation involving the Debtors. Each of the litigations are listed in the Schedules for Briggs & Stratton Corporation. In certain instances, the relevant Debtor that is the subject of the litigation is unclear or undetermined. To the extent that litigation involving a particular Debtor has been identified, however, such information is included on that Debtor's Schedule E/F. The amounts for these potential claims are listed as undetermined and marked as contingent, unliquidated, and disputed in the Schedules.

The aggregate net intercompany payable amounts listed in Schedule E/F may or may not result in allowed or enforceable claims by or against a given Debtor, and listing these payables is not an admission on the part of the

⁴ Further information and a form of the Debtors' ongoing trade agreements is set forth in the *Motion of Debtors for Interim and Final Orders (I) Authorizing Debtors to Pay Prepetition Obligations in the Ordinary Course of Business to (A) Critical Vendors, (B) Foreign Creditors, and (C) 503(b)(9) Claimants; and (II) Granting Related Relief* [Docket No. 30] and *Motion of Debtors for Order (I) Authorizing Payment of Prepetition Claims of Shippers, Warehouseman, Import/Export Providers, and Other Lien Claimants, (II) Confirming Administrative Expense Priority of Undisputed Prepetition Orders, (III) Authorizing Payment of Such Obligation in the Ordinary Course of Business, and (IV) Granting Related Relief* [Docket No. 150].

Debtors that the intercompany claims are enforceable or collectable. The intercompany payables also may be subject to recoupment, netting, or other adjustments made pursuant to intercompany policies and arrangements not reflected in the Schedules.

Additionally, the Bankruptcy Court has authorized the Debtors to pay, in their discretion, certain unsecured claims, pursuant to the First Day Orders. To the extent practicable, each Debtor's Schedule E/F is intended to reflect the balance as of the Petition Date, however, some amounts may reflect postpetition payments of some or all of the Bankruptcy Court approved payments. Certain Debtors may pay additional claims listed on Schedule E/F during these chapter 11 cases pursuant to these and other orders of the Bankruptcy Court and the Debtors reserve all of their rights to update Schedule E/F to reflect such payments or to modify the claims register to account for the satisfaction of such claim. Additionally, Schedule E/F does not include potential rejection damage claims, if any, of the counterparties to executory contracts and unexpired leases that have been, or may be, rejected.

Schedule E/F, Part 2 includes estimates for potential claims related to the Debtors' retirement plans, including, but not limited to, the Briggs & Stratton Key Employee Savings and Investment Plan and the Briggs & Stratton Supplemental Employee Retirement Plan.

The Debtors' accounting system tracks vendors using a number and unique name assigned to each vendor. Because many vendors service multiple business areas for the Debtors, there are many instances in which the same vendor has been assigned multiple vendor numbers and variations of the vendor's name. For purposes of Part 2, the Debtors have, to the best of their knowledge, aggregated claims for the same vendor under the same vendor number. However, instances may exist where not all claims for a single vendor have been aggregated, and, conversely, some claims may have been unknowingly aggregated into a single vendor number whereas they should be separate vendors. Instances may exist where not all such claims have been identified and the Debtors may have separately listed potentially duplicative claims of such vendors under multiple vendor numbers. The Debtors reserve all rights to amend and supplement the Schedules and Statements and take other action, such as filing claims objections, as is necessary and appropriate to avoid overpayment or duplicate payment for such liabilities.

The Debtors have listed only the indenture trustee for their funded unsecured indebtedness, but these unsecured claims are owned or beneficially controlled by a number of parties that may not be identified in the Schedules and Statements.

5. **Schedule G.** Although reasonable efforts have been made to ensure the accuracy of Schedule G regarding executory contracts and unexpired leases (collectively, the “**Agreements**”), the Debtors’ review process of the Agreements is ongoing and inadvertent errors, omissions, or over-inclusion may have occurred. All information provided is based on the Debtors’ contract repository software and is subject to material change. The Debtors may have entered into various other types of Agreements in the ordinary course of their businesses, such as dealer agreements, confidentiality agreements, service agreements, sales agreements, equipment leases, tooling products agreements, and other agreements that may be included in Schedule G. In addition, as described herein, certain non-disclosure agreements have been omitted. The Debtors reserve all of their rights with respect to such agreements.

Omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease. Schedule G may be amended at any time to add any omitted Agreements. Likewise, the listing of an Agreement on Schedule G does not constitute an admission that such Agreement is an executory contract or unexpired lease or that such Agreement was in effect on the Petition Date or is valid or enforceable. The Agreements listed on Schedule G may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letter and other documents, instruments and agreements that may not be listed on Schedule G. Executory agreements that are oral in nature have not been included in Schedule G. Any and all of the Debtors’ rights, claims and causes of action with respect to the Agreements listed on Schedule G are hereby reserved and preserved, and as such, the Debtors hereby reserve all of their rights to (a) dispute the validity, status, or enforceability of any Agreements set forth on Schedule G, (b) dispute or challenge the characterization of the structure of any transaction, or any document or instrument related to a creditor’s claim, including, but not limited to, the Agreements listed on Schedule G and (c) to amend or supplement such Schedule as necessary. Certain of the Agreements listed on Schedule G may have been entered into on behalf of more than one of the Debtors. Additionally, the specific Debtor obligors to certain of the Agreements may not have been specifically ascertained in every circumstance. In such cases, the Debtors have made reasonable efforts to identify the correct Debtor’s Schedule G on which to list the Agreement and, where a contract party remained uncertain, such Agreement may have been listed on a different Debtor’s Schedule G.

Certain of the Agreements listed on Schedule G may consist of several parts, including purchase orders, amendments, statements of work, change orders, letters and other documents that may not be listed separately on Schedule G or that may be listed as a single entry. The Debtors expressly reserve their rights to challenge whether such related materials constitute an executory contract, a single contract or agreement or multiple, severable or separate contracts. Additionally, relationships between the Debtors and their customers are often governed by a

master services agreement, under which customers also place work and purchase orders, which may be considered executory contracts. Disclosure of these purchase and work orders, however, is impracticable and unduly burdensome. Accordingly, to the extent the Debtors have determined to disclose master services agreements in Schedule G, purchase and work orders placed thereunder have been omitted.

In addition, certain of the Agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financings. The Debtors reserve all of their rights to dispute or challenge the characterization of the structure of any transaction, or any document or instrument (including, without limitation, any intercompany agreement) related to a creditor's claims. Finally, certain of the executory agreements may not have been memorialized and could be subject to dispute.

Any and all of the Debtors' rights, claims, and causes of action with respect to the Agreements listed on this schedule are hereby reserved and preserved. Similarly, the listing of an Agreement on this schedule does not constitute admission that such document is not a secured financing.

6. **Schedule H.** The Debtors are party to various debt agreements which were executed by multiple Debtors and certain of their non-Debtor affiliates. The guaranty obligations under prepetition secured credit agreements are noted on Schedule H for each individual Debtor. In the ordinary course of their businesses, the Debtors are involved in pending or threatened litigation and claims arising out of the conduct of their businesses. Some of these matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-claims and counter-claims against other parties. To the extent such claims are listed elsewhere in the Schedules of each applicable Debtor, they have not been set forth individually on Schedule H. Furthermore, the Debtors may not have identified on Schedule H certain guarantees that are embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements. No claim set forth on the Schedules and Statements of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other Debtors or non-Debtors. Due to their voluminous nature, and to avoid unnecessary duplication, the Debtors have not included on Schedule H debts for which more than one Debtor may be liable if such debts were already reflected on Schedule E/F or Schedule G for the respective Debtors subject to such debt. To the extent these Notes include notes specific to Schedules D-G, such Notes also apply to the co-Debtors listed in Schedule H. The Debtors reserve all of their rights to amend the Schedules to the extent that additional guarantees are identified or such guarantees are discovered to have expired or be unenforceable.

Specific Notes With Respect to the Debtors' Statements of Financial Affairs

1. **SOFA Part 1.** The income stated in the Debtors' response to SOFA 1 is consistent with the consolidated sales disclosed in compliance with GAAP and, for purposes of the Schedules and Statements, does not include revenue derived from Intercompany transactions. The Debtors' fiscal year ends on or near June 30 each year:
 - **FY 2018:** Comprised of 52 weeks ending July 1, 2018.
 - **FY 2019:** Comprised of 52 weeks ending June 30, 2019.
 - **FY 2020:** Comprised of 52 weeks ending June 28, 2020.

2. **SOFA 3.** Attachment 3 includes any disbursement or other transfer made by the Debtors except for those made to bankruptcy professionals, employees in the ordinary course, and insiders. Transfers to bankruptcy professionals are included on Attachment 11. Transfers to insiders are included in Attachment 4. Additionally, intercompany transfers are excluded from Attachment 3. The payments contained in Attachment 3 reflect activity from April 20, 2020 through July 20, 2020 collected from various sources, including, the accounts payable system, payments initiated directly by Treasury, as well as direct debits.⁵ All direct debits are made out of Briggs & Stratton Corporation and are reflected on Attachment 3 for that legal entity. Payments identified and reflected on Attachment 3 are on a cash basis and were made through the Debtors' cash management system. The Debtors have, to the best of their knowledge aggregated claims for the same vendor under the same vendor number. However, instances may exist where not all claims for a single vendor have been aggregated, and, conversely, some claims may have been unknowingly aggregated into a single vendor number whereas they should be separate vendors. The Debtors reserve all rights to amend and supplement the Schedules and Statements and take any other action necessary.

Additionally, certain creditors received payments in their capacity as a third-party intermediary for the Debtors; these payments are included as payments to the creditor. Ceridian HCM, Inc. ("**Ceridian**") is the Debtors' payroll administrator and Attachment 3 reflects disbursements made to Ceridian on account of the Debtors' payroll obligations, including current and former officers, which Ceridian ultimately disburses to the Debtors' employees or to other employment-related parties with respect to deductions made against the employees' gross wages. As well, the Debtors use an expense management system, Concur Technologies, Inc. ("**Concur**") to help track and process claims by Employees for Reimbursable Expenses. Attachment 3 reflects disbursements made to Concur on account of individual employee reimbursements that are charged on corporate credit cards. Other reimbursable expenses incurred by employees using their own

⁵ Activity may reflect credits as well as debits, showing net activity paid out.

funds that are reimbursed directly to employees are reflected on SOFA 3.

3. **SOFA 4.** Solely for the purposes of the Schedules and Statements, the Debtors define “insiders” as (a) officers, directors, and anyone in control of a corporate debtor and their relatives; and (b) controlled affiliates of the Debtor and insiders of such affiliates. Individuals listed in the Statements as insiders have been included for informational purposes only. The Debtors do not take any position with respect to (i) such individual’s influence over the control of the Debtors; (ii) the management responsibilities or functions of such individual; (iii) the decision-making or corporate authority of such individual; or (iv) whether such individual could successfully argue that he or she is not an insider under applicable law, including, without limitation, the federal securities laws, or with respect to any theories of liability or for any other purpose. As such, the Debtors reserve all rights to dispute whether someone identified is in fact an “insider” as defined in section 101(31) of the Bankruptcy Code. For more information regarding each Debtor’s officers and directors, please see SOFA 28.

Home addresses for directors, former directors, employees, and former employees identified as insiders have not been included in the Statements for privacy reasons.⁶ Amounts still owed to creditors will appear on the Schedules for each of the Debtors, as applicable. Transfers listed on SOFA 4 are excluded from SOFA 3. Intercompany receivables have been listed as “Other Property” under Schedule A/B, Question 77.

4. **SOFA 6.** The Debtors incur certain offsets and other similar rights in the ordinary course of business. Offsets in the ordinary course can arise from various items including, but not limited to, billing discrepancies, customer programs, returns, promotional funding, warranties, refunds, certain intercompany transactions and other disputes between the Debtors and their customers and/or suppliers. These offsets and other similar rights are consistent with the ordinary course of business in the Debtors’ industry and are not tracked separately. Therefore, such offsets and other similar rights may have been accounted for when certain amounts were included in the Schedules.
5. **SOFA 7.** Information provided on SOFA 7 includes only those legal disputes and administrative proceedings that are formally recognized by an administrative, judicial, or other adjudicative forum. While the Debtors believe they were diligent in their efforts, it is possible that certain suits and proceedings may have been inadvertently excluded in the Debtors’ response to SOFA 7. The Debtors reserve all of their rights to amend or supplement their response to SOFA 7.

The listing of any such proceeding shall not be a binding representation of the Debtors’ liabilities with respect to any of the legal disputes and/or administrative proceedings identified therein or an admission that the proceedings were correctly filed against the Debtors or any affiliates of the Debtors. The Debtors

⁶ The Court has allowed similar relief in the Creditor Matrix Order.

also reserve their rights to assert that neither any Debtor nor any non-Debtor affiliate is an appropriate party to such proceedings.

The actual amount of any recovery related to the proceedings listed in Question 7 is contingent on the outcome of the cases. The Debtors routinely participate in administrative actions and appeals in the ordinary course of their businesses.

The information provided in Attachment 7 includes only those legal disputes and administrative proceedings that are formally recognized by an administrative, judicial, or other adjudicative forum. Since the Debtors do not track corporate entity information at a case level, all litigation matters listed in SOFA 7 are reflected under Briggs & Stratton Corporation. In the Debtors' attempt to provide full disclosure, to the extent a legal dispute or administrative proceedings is not formally recognized by an administrative, judicial, or other adjudicative forum due to certain procedural conditions that counterparties have yet to satisfy, the Debtors have identified such matters on Schedule F.

6. **SOFA 9.** The donations and/or charitable contributions listed in response to SOFA 9 represent payments made by Briggs & Stratton Corporation to third parties during the applicable timeframe that were recorded as such within the Debtors' books and records. All charitable contributions are classified as "donations" as it would be unduly burdensome to provide specific details given the way these transactions are recorded in the Debtors books and records. In addition to the charitable contributions listed in Attachment 9, the Debtors may make *de minimis* gifts or gifts in kind from time to time.
7. **SOFA 10.** The Debtors occasionally incur losses for a variety of reasons, including theft and property damage. The Debtors, however, may not have records of all such losses to the extent such losses do not have a material impact on the Debtors' business or are not reported for insurance purposes.
8. **SOFA 11.** All payments for services of any entities that provided consultation concerning debt counseling or restructuring services, relief under the Bankruptcy Code, or preparation of a petition in bankruptcy within one year immediately preceding the Petition Date are listed on the applicable Debtor's response to SOFA 11. Some of the professionals listed on Attachment 11 were providing professional services to the Debtors on a consolidated basis beyond debt counseling or restructuring services, As such, certain of the fees listed may include amounts not associated with the bankruptcy process. Transactions represent payment on outstanding bills as well as retainers. Additional information regarding the Debtors' retention of professional service firms is more fully described in individual retention applications and related orders. The Debtors have listed payments made to professionals retained by the Debtors, but not payments made to advisors of their pre- or postpetition lenders or other parties.

9. **SOFA 13.** Transfers identified in the response to Question 13 reflect transactions made outside of the ordinary course of business and are arms-length transactions.
10. **SOFA 16.** Subject to the Debtors' privacy policy, in the ordinary course of business, the Debtors collect certain customer information from various sources. Examples of the types of information collected by the Debtors include, among other things, name, mailing address, telephone number, fax number, email address, insurance claim information and credit card information. The Debtors retain such information as long as is necessary for the Debtors to comply with business, tax, and legal requirements.
11. **SOFA 17.** Prior to acquisition by Briggs & Stratton Corporation, Allmand Bros., Inc. and Billy Goat Industries, Inc. had separate 401(k) plans for employees administered through third-party providers. These 401(k) plans were merged into the Briggs & Stratton Consolidated Retirement & Savings Plan in 2016.
12. **SOFA 21.** In the ordinary course of business, the Debtors utilize leased property in the conduct of their business. Such leases are listed on Schedule G.

Consignment inventory listed on SOFA 21 reflects property held as of the Petition Date and is part of ordinary course operations. Due to the nature of the Debtors' business, the amount of consignment inventory held at their various plant locations is often voluminous. As it would be unduly burdensome to provide line item detail with respect to consignment inventory, this information has been reflected on an aggregate basis by location.

13. **SOFA 22–24.** The Debtors have provided information related to environmental proceedings based on their books and records over the last 10 years. The Debtors presently have no outstanding environmental proceedings and have worked diligently to resolve and settle all environmental proceedings in a timely manner. All environmental information related to Attachments 22, 23, and 24 are recorded on the respective attachment for Briggs & Stratton Corporation.
14. **SOFA 25.** The Debtors report investments in subsidiaries on an aggregate basis, which incorporates all international subsidiaries. The Company is comprised of approximately fifty (50) separate legal entities. Due to the volume of legal entities enterprise-wide, the Debtors believe it would be prohibitively difficult to track every change in the capital structure over the six (6) years prior to the Petition Date. Thus, Attachment 25 includes exhibits reflecting the capital structure of the Company as it existed at the end of each of fiscal year 2014, 2015, 2016, 2017, 2018, 2019, and 2020.
15. **SOFA 26d.** The Debtors provided financial statements in the ordinary course of business to certain parties for business, statutory, credit, financing and other reasons. Recipients include, among others, regulatory agencies, financial institutions, investment banks, equityholders, debtholders and their legal and financial advisors. Financial statements have also been provided to other parties

as requested, subject to customary non-disclosure requirements where applicable.

Briggs & Stratton Corporation has provided financial statements in the ordinary course of business to numerous financial institutions, creditors, and other parties within two (2) years immediately before the Petition Date. Additionally, Briggs & Stratton Corporation has provided financial statements to numerous parties conducting due diligence during the last twelve (12) months in connection with the Debtors' prepetition capital raise, sale process, restructuring, and other processes requiring due diligence. Considering the number of such recipients and the possibility that in some cases such information may have been shared with parties without the Debtors' knowledge or consent, the Debtors have not disclosed any parties that may have received such financial statements for the purposes of SOFA 26d.

Briggs & Stratton Corporation is a registrant with the Securities and Exchange Commission ("SEC") and as such files periodic reports on Form 8-K, Form 10-Q, and Form 10-K. Additionally, financial information for Briggs can be found on its website at <http://www.basco.com>. Due to the fact the SEC filings and Briggs & Stratton Corporation's website are of public record, Briggs & Stratton Corporation does not maintain records of those parties that have requested or obtained copies of any of the reports from the SEC or Briggs & Stratton Corporation.

16. **SOFA 27.** The count dates and amounts are reflective of physical inventory counts only and exclude cycle counting throughout the year. The results may not correspond to financial accounting for reporting purposes. The Debtors have provided information and estimates related to the value of such inventory where possible.
17. **SOFA 28.** The percent of interest listed for each of the directors and officers in SOFA 28 is as of the Petition Date and represents interests held individually, rather than beneficial ownership. Where "nm" ("not meaningful") appears on Attachment 28 a director or officer holds a percent of interest less than 0.1%.
18. **SOFA 30.** Any and all known disbursements to insiders have been listed in response to SOFA 4.

Fill in this information to identify the case:

Debtor Name: In re : Briggs & Stratton International, Inc.
United States Bankruptcy Court for the: Eastern District Of Missouri
Case number (if known): 20-43599 (BSS)

Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy 04/19

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year	Sources of revenue Check all that apply	Gross revenue (before deductions and exclusions)
From the beginning of the fiscal year to filing date: From _____ to Filing date MM / DD / YYYY	<input type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ _____
For prior year: From _____ to _____ MM / DD / YYYY MM / DD / YYYY	<input type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ _____
For the year before that: From _____ to _____ MM / DD / YYYY MM / DD / YYYY	<input type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ _____

Name

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. Non-business income may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

None

		Description of sources of revenue	Gross revenue from each source (before deductions and exclusions)
From the beginning of the fiscal year to filing date:	From _____ to Filing date MM / DD / YYYY	_____	\$ _____
For prior year:	From _____ to _____ MM / DD / YYYY MM / DD / YYYY	_____	\$ _____
For the year before that:	From _____ to _____ MM / DD / YYYY MM / DD / YYYY	_____	\$ _____

Name

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers-including expense reimbursements-to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,825 . (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer Check all that apply
3.1 _____ Creditor's Name _____ Street _____ _____ City State ZIP Code _____ Country	_____	\$ _____	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. Insiders include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None

Insider's Name and Address	Dates	Total amount or value	Reason for payment or transfer
4.1 _____ Insider's Name _____ Street _____ _____ City State ZIP Code _____ Country _____ Relationship to Debtor _____	_____	\$ _____	

Name

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

None

Creditor's Name and Address	Description of the Property	Date	Value of property
5.1 Creditor's Name			\$
Street			
City State ZIP Code			
Country			

6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

None

Creditor's Name and Address	Description of the action creditor took	Date action was taken	Amount
6.1 Creditor's Name			\$
Street			
	Last 4 digits of account number: XXXX-		
City State ZIP Code			
Country			

Name

Part 3: Legal Actions or Assignments

7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

None

Case title	Nature of case	Court or agency's name and address	Status of case
7.1 _____	_____	Name _____ Street _____	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number _____		City _____ State _____ ZIP Code _____ Country _____	

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

None

Custodian's name and address	Description of the Property	Value
8.1 _____ Custodian's name _____ Street _____	_____	\$ _____
_____	Case title _____	Court name and address Name _____
_____	Case number _____	Street _____
City _____ State _____ ZIP Code _____	Date of order or assignment _____	City _____ State _____ ZIP Code _____
Country _____		Country _____

Name

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1 Creditor's Name _____ Street _____ City State ZIP Code _____ Country _____ Recipient's relationship to debtor _____			\$ _____

Name

Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

None

Description of the property lost and how the loss occurred	Amount of payments received for the loss If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).	Date of loss	Value of property lost
10.1			\$

Name

Part 6: Certain Payments or Transfers

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

None

Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.1			\$
Address			
Street			
City State ZIP Code			
Country			
Email or website address			
Who made the payment, if not debtor?			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device. Do not include transfers already listed on this statement.

None

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
12.1			\$
Trustee			

Name

13. Transfers not already listed on this statement

List any transfers of money or other property - by sale, trade, or any other means - made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

None

Who received transfer?	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1			\$

Address

Street

City State ZIP Code

Country

Relationship to Debtor

Name

Part 7: Previous Locations

14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

Does not apply

Address		Dates of occupancy	
14.1	Street	From	To
	City	State	ZIP Code
	Country		

Name

Part 8: Health Care Bankruptcies

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:
 — diagnosing or treating injury, deformity, or disease, or
 — providing any surgical, psychiatric, drug treatment, or obstetric care?

- No. Go to Part 9.
 Yes. Fill in the information below.

Facility Name and Address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
15.1 Facility Name		
Street	Location where patient records are maintained (if different from facility address). If electronic, identify any service provider.	How are records kept?
City State ZIP Code	Check all that apply:	<input type="checkbox"/> Electronically
Country	<input type="checkbox"/> Paper	

Part 9: Personally Identifiable Information

16. Does the debtor collect and retain personally identifiable information of customers?

- No.
- Yes. State the nature of the information collected and retained. Name, physical address, email address, telephone, IP address, login details

Does the debtor have a privacy policy about that information?

- No
- Yes

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- No. Go to Part 10.
- Yes. Does the debtor serve as plan administrator?
 - No. Go to Part 10.
 - Yes. Fill in below:

Name of plan	Employer identification number of the plan
17.1 _____	EIN: _____

Has the plan been terminated?

- No
- Yes

Name

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred? Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

None

Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1 Name _____ Street _____ City _____ State _____ ZIP Code _____ Country _____	XXXX- _____	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other _____	_____	\$ _____

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

None

Depository institution name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
19.1 Name _____ Street _____ City _____ State _____ ZIP Code _____ Country _____	_____	_____	<input type="checkbox"/> No <input type="checkbox"/> Yes

Address

Name

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

None

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
20.1			<input type="checkbox"/> No
Name			
Street			<input type="checkbox"/> Yes
City	State	ZIP Code	Address
Country			

Name

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

None

	Owner's name and address	Location of the property	Description of the property	Value
21.1	Name _____ Street _____ City _____ State _____ ZIP Code _____ Country _____	_____	_____	\$ _____

Name

Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- *Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- *Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- *Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- No
- Yes. Provide details below.

Case title	Court or agency name and address	Nature of the case	Status of case
22.1	Name _____ Street _____	_____	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case Number _____	City State ZIP Code _____	Country _____

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- No
- Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
23.1	Name _____ Street _____	Name _____ Street _____	_____
	City State ZIP Code _____	City State ZIP Code _____	Country _____

Name

24. Has the debtor notified any governmental unit of any release of hazardous material?

- No
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
24.1			
Name	Name		
Street	Street		
City State ZIP Code	City State ZIP Code		
Country	Country		

Name

Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

None

Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1 See Attachment 25 Name _____ Street _____ City _____ State _____ ZIP Code _____ Country _____		EIN: _____ Dates business existed From _____ To _____

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

None

Name and Address	Dates of service
26a.1 See Attachment 26a Name _____ Street _____ City _____ State _____ ZIP Code _____ Country _____	From _____ To _____

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

None

Name and Address	Dates of service
26b.1 Deloitte & Touche LLP Name _____ 555 E. Wells St. Street _____ Suite 1400 Milwaukee WI 53202 City State ZIP Code _____ Country _____ Auditor	From 12/2012 To Present

Name
 26b.2 RSM US LLP From 12/2019 To Present
 Name
 411 East Wisconsin Avenue
 Street
 Suite 1600
 Milwaukee WI 53202
 City State ZIP Code
 Country
 Interim Internal Audit Director

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

None

Name and address	If any books of account and records are unavailable, explain why
------------------	--

26c.1 See Attachment 26c

Name
 Street
 City State ZIP Code
 Country

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

None

Name and address

26d.1 Refer to Global Notes regarding this topic

Name
 Street
 City State ZIP Code
 Country

Name

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

- No
- Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of Inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
_____	_____	\$ _____

Name and address of the person who has possession of inventory records

27.1

Name _____

Street _____

City _____ State _____ ZIP Code _____

Country _____

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and Nature of any interest	% of interest, if any
28.1 See Attachment 28	_____	_____	_____

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

- No
- Yes. Identify below.

Name	Address	Position and Nature of any interest	Period during which position or interest was held
29.1 _____	_____	_____	From _____ To _____

Name

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

No

Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1 Name _____ Street _____ _____ City _____ State _____ ZIP Code _____ Country _____ Relationship to debtor _____			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

No

Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
31.1 <u>Briggs & Stratton Corporation</u>	EIN: <u>39-0182330</u>

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

No

Yes. Identify below.

Name of the pension fund	Employer Identification number of the pension fund
32.1 <u>Briggs & Stratton Cash Balance Retirement Plan #006</u>	EIN: <u>39-0182330</u>
32.2 <u>Briggs & Stratton Pension Plan #001</u>	EIN: <u>39-0182330</u>

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both.

18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 08/23/2020
MM / DD / YYYY

x  _____

Printed name Mark Schwertfeger

Signature of individual signing on behalf of the debtor

Position or relationship to debtor Chief Financial Officer

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy (Official Form 207)* attached?

- No
- Yes

In re: Briggs & Stratton International, Inc.

Case No. 20-43599

Attachment 25

Other businesses in which the debtor has or has had an interest

BUSINESS NAME	ADDRESS 1	CITY	STATE	ZIP	COUNTRY	NATURE OF BUSINESS	EMPLOYER IDENTIFICATION NUMBER	DATES BUSINESS EXISTED
BRIGGS & STRATTON INTERNATIONAL HOLDING B.V.	HOGELANDSEWEG 19	NIJMEGEN	04	6545 AC	NL		98-1164927	7/21/2011 - PRESENT
BRIGGS & STRATTON (SHANGHAI) INTERNATIONAL TRADING CO., LTD.	A32-5399 WAIQINGSONG ROAD	QINGPU	SHANGHAI	201707	CN		98-1253107	12/10/2003 - PRESENT
BRIGGS & STRATTON MANAGEMENT (SHANGHAI) CO., LTD.	A31 NO 5399 WAIQINGSONG ROAD	QINGPU	SHANGHAI	201700	CN		N/A	12/29/2017 - PRESENT
BRIGGS & STRATTON (CHONGQING) ENGINE CO., LTD.	ECONOMIC & TECHNICAL DEVELOPMENT INDUSTRIAL PARK	CHONGQING		401122	CN		98-1252097	6/12/1986 - PRESENT
BRANCO MOTORES LTDA	RUA TENENTE BENEDITO NEPOMUCENO 153	ARAUCARIA	PR	83705-190	BR		N/A	12/8/2012 - PRESENT
BRIGGS & STRATTON LIMITED LIABILITY COMPANY F/K/A OOO BRIGGS & STRATTON	LETNIKOVSKAYA ST. 16	MOSCOW	50	115114	RU		N/A	3/5/2015 - PRESENT

In re: Briggs & Stratton International, Inc.

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Attachment 26a

Books, records and financial statements - Accountants and bookkeepers

NAME	ADDRESS 1	CITY	STATE	ZIP	TITLE	DATES OF SERVICE
IAN GONZALEZ	ADDRESS REDACTED				FORMER CORPORATE CONTROLLER	4/2010 TO 11/2019
MARK SCHWERTFEGER	12301 W WIRTH ST	WAUWATOSA	WI	53222	CFO	8/2015 TO PRESENT
PHILIP LANGELIN	12301 W WIRTH ST	WAUWATOSA	WI	53222	CORPORATE CONTROLLER	11/2019 TO PRESENT

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Attachment 26c

Books, records and financial statements - Firms or Individuals in possession of books and records

NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	ZIP	IF ANY BOOKS OF ACCOUNT AND RECORDS ARE UNAVAILABLE, EXPLAIN WHY
DELOITTE & TOUCHE LLP	555 E. WELLS ST.	SUITE 1400	MILWAUKEE	WI	53202	
MARK SCHWERTFEGER	12301 W WIRTH ST		WAUWATOSA	WI	53222	
PHILIP LANGELIN	12301 W WIRTH ST		WAUWATOSA	WI	53222	
RSM US LLP	411 EAST WISCONSIN AVENUE	SUITE 1600	MILWAUKEE	WI	53202	

In re: **Briggs & Stratton International, Inc.**

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Attachment 28

Current Partners, Officers, Directors and Shareholders

NAME	ADDRESS 1	CITY	STATE	ZIP	POSITION AND NATURE OF ANY INTEREST	% OF INTEREST, IF ANY
ANDREA L. GOLVACH	12301 W WIRTH ST	WAUWATOSA	WI	53222	TREASURER	NM
DAVID J. RODGERS	12301 W WIRTH ST	WAUWATOSA	WI	53222	VICE PRESIDENT	NM
HAROLD L. REDMAN	12301 W WIRTH ST	WAUWATOSA	WI	53222	VICE PRESIDENT	NM
KATHRYN M. BUONO	12301 W WIRTH ST	WAUWATOSA	WI	53222	SECRETARY AND DIRECTOR	NM
MARK A. SCHWERTFEGER	12301 W WIRTH ST	WAUWATOSA	WI	53222	VICE PRESIDENT	NM
THOMAS H. RUGG	12301 W WIRTH ST	WAUWATOSA	WI	53222	VICE PRESIDENT	NM
TODD J. TESKE	12301 W WIRTH ST	WAUWATOSA	WI	53222	PRESIDENT AND DIRECTOR	NM
WILLIAM H. REITMAN	12301 W WIRTH ST	WAUWATOSA	WI	53222	VICE PRESIDENT	NM