

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

In re:	Chapter 11
EPIC! CREATIONS, INC., <i>et al.</i> , ¹	Case No. 24-11161 (JTD)
Debtors.	(Jointly Administered)
Claudia Z. Springer, Chapter 11 Trustee,	Adv. Pro. No. 24-50233 (JTD)
Plaintiff,	(Jointly Administered)
vs.	
Google LLC, Voizzit Technology Private Ltd., Voizzit Information Technology LLC, Vinay Ravindra, Rajendran Vellapalath,	
Defendants.	

**DECLARATION OF JACOB GRALL IN SUPPORT OF
MOTION FOR ENTRY OF TEMPORARY RESTRAINING ORDER**

I, Jacob Grall, hereby declare under penalty of perjury that the following is true to the best of my knowledge, information, and belief:

1. I am a Managing Director in the Chicago office of Novo Advisors, a restructuring-focused consulting firm. My areas of expertise include liquidity and working capital management, financial planning, financial process improvement, and project management. With an expertise grounded in accounting, financial modeling, and corporate finance, I have helped numerous

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, are: Epic! Creations, Inc. (9113); Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).



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businesses achieve their operational and financial goals. I hold a B.S. of Accounting from the University of Illinois and am a certified public accountant in Illinois and an active member of the local chapter of the Turnaround Management Association and Secured Finance Network.

2. Since September 23, 2024, Novo Advisors has served as the financial advisor to Claudia Z. Springer, in her capacity as the duly appointed Chapter 11 Trustee (the “Trustee”) of the estates (the “Estates”) of Epic! Creations, Inc. (“Epic”), Neuron Fuel, Inc. (“Neuron Fuel”), and Tangible Play, Inc. (“Tangible Play,” together with Epic and Neuron Fuel, collectively the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”). I personally have been the primary person (under the direction of the Trustee) responsible for overseeing the finances and operations of the Estates. Since the Trustee’s appointment, I have been focused on working to stabilize the businesses and construct the Debtors’ books and records and locate and secure the Debtors’ assets.

3. I am duly authorized to make this Declaration in my capacity as Trustee in support of the *Trustee’s Motion For Entry of Temporary Restraining Order and Preliminary Injunction* (the “Motion”) to which this Declaration will be attached.

4. I have read the Trustee’s complaint in the above-captioned adversary proceeding (the “Complaint”), the Motion, and the memorandum of law submitted in support of the Motion (the “Supporting Memorandum”). To the best of my knowledge, information and belief, the contents of the Complaint, the Motion, the Supporting Memorandum, and this Declaration are true and correct.

5. The statements in this Declaration are based on my personal knowledge; information supplied or verified by the Trustee’s professionals; my review of the Debtors’ business records, bank records, and other relevant documents; or my opinion based upon my experience as

a financial advisor. If called as a witness, I could and would testify competently to the facts set forth herein.

6. Immediately upon the Trustee's appointment, I, along with the Trustee and her other professionals, took steps to familiarize ourselves with and stabilize the Debtors' businesses and operations, secure the Debtors' assets wherever located, identify reliable books and records, and assemble the information necessary to provide to this Court and other stakeholders.

7. During our initial discussions with the Debtors' employees, we learned that the Debtors' businesses rely meaningfully on a variety of Google products and services, both as important distribution channel and source of revenue, as well as for important operational infrastructure. For example:

- a The Debtors distribute their software-based applications to Android smartphones and tablets via the Google Play Store, which in turn collects and remits payments received from the Debtors' Android customers.
- b Google hosts several of the software development platforms, as well as much of Debtors' records, data, and software code via its cloud-based computing and storage service, Google Cloud. In addition, the Google Cloud accounts contain the software code that directs the payments from the Debtors' websites and applications to the various payment processors.
- c Google hosts the Debtors' email archives and many of their other business records via Google Workspace, which is a suite of cloud-based collaboration and productivity software products including Gmail, Google Docs, and Google Drive.

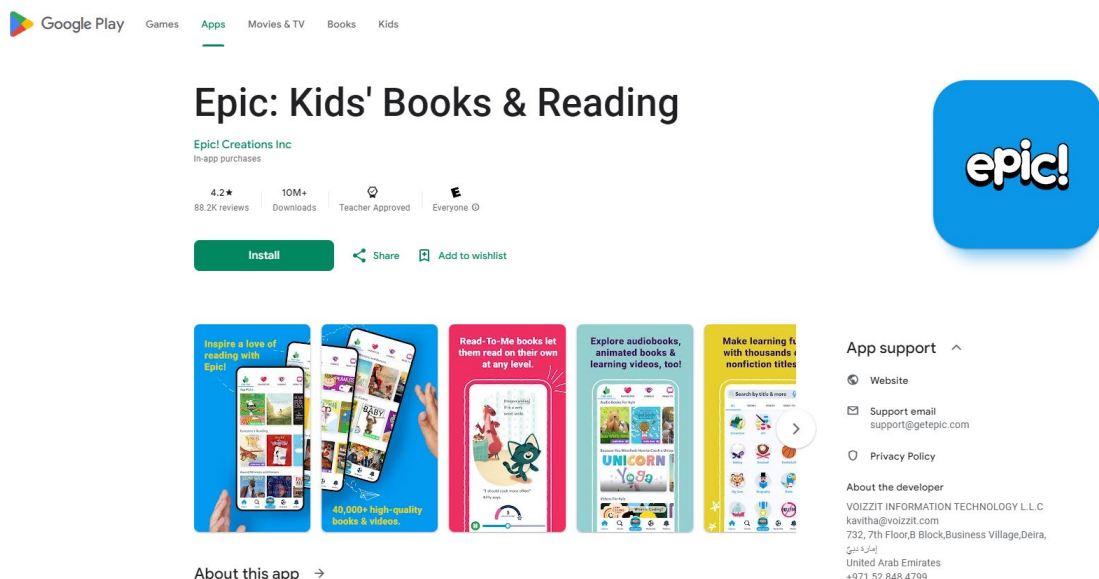
8. The entirety of the Debtors' Google accounts are referred to collectively herein as the "Google Accounts").

9. As part of our initial steps, we reached out to Google and various other tech platforms that provided services to the Debtors' businesses, including Apple, Inc. ("Apple"), and Stripe, Inc. ("Stripe") among others, to notify them of the Trustee's appointment as chapter 11 trustee and to request that they turn over the Debtors' accounts, property, and records to her.

10. This was particularly critical for Epic and Tangible Play because the relevant accounts for those entities were primarily controlled by individuals in India loyal to the Debtors' former management and ownership who were not cooperating with the Trustee and her team. Neuron Fuel, on the other hand, managed to remain comparatively more independent after it was acquired by the Byju's group and never relinquished control over its accounts to the overseas Byju's personnel.

11. On November 6, 2024, after several weeks of deliberations with Google, we finally began receiving the necessary information from Google to access the Epic Google Workspace account. By November 7, 2024, we could access Epic's emails. Based on this access, we were able to determine that for Epic's Google Cloud account, the administrators were all unauthorized users with "voizzit.com" email addresses.

12. On November 14, 2024, we further discovered that Voizzit Information Technology LLC is now listed as the developer of the Epic! App on the Google Play Store, as reflected in the below screenshot:



13. It therefore appears that Voizzit has now seized control of Epic's Google Play Store account (and thus all of Epic's revenues from Android customers), as well as all of the data in Epic's Google Cloud account. And although the Google Play Store pages for Tangible Play's various Osmo apps do not currently reflect any signs of tampering by the Voizzit Defendants, we will not be able to rule out the possibility that Tangible Play's Google accounts have been compromised until Google gives us access to them.

14. Based on the foregoing, I believe that unauthorized third-parties, namely Defendants Voizzit Technology Private Ltd, Voizzit Information Technology LLC, Vinay Ravindra, and Rajendran Vellapalath, and persons acting in concert with one or more of them, have removed and/or otherwise taken control of the Estates' applications, projects, data, and other information from the Epic and Tangible Play Google Accounts, transferred the Estates' property and information to accounts controlled by the Voizzit Defendants, and may be taking further steps to damage the Estates.

15. Additionally, on November 15, 2024, in connection with reviewing the various audit logs available to the administrator of Epic's Google Workspace account, we discovered that

the Trustee may be on the brink of losing potentially critical evidence of activity in Tangible Play’s Google Workspace account from around the time the involuntary petitions were filed against the Debtors on June 4-5, 2024. In particular, many of the logs—including those reflecting, among other things, user log-in history and file deletions, downloads, and transfers—only display the applicable information for the prior approximately six-month period. Because the six-month anniversary of the filing of the involuntary petitions against the Debtors is quickly approaching, it is therefore even more critical that the Trustee immediately obtain exclusive access and control over Tangible Play’s Google Workspace account to ensure we do not lose access to key information reflected in the Tangible Play account administrator logs from around that time.

VOIZZIT DEFENDANTS’ OTHER VIOLATIONS OF THE AUTOMATIC STAY

16. The Voizzit Defendants’ unlawful usurpation of the Epic and Tangible Play Google accounts follows a broader pattern of similar violations of the automatic stay affecting the estates’ accounts with several other technology platforms and payment processors.

17. For example, on or around October 8, 2024, upon obtaining access to Epic’s account with Stripe, Inc., which collects and processes payments for orders placed through Epic’s website, we discovered that Mr. Ravindra had changed the name of Epic’s Stripe account to “Voizzit Information Technology LLC” on September 27, 2024.

18. Similarly, upon obtaining access to the Debtors’ Apple accounts on November 1, 2024, we discovered that all of Epic’s and Tangible Play’s applications were clandestinely transferred from the Epic and Tangible Play Apple accounts to Voizzit India’s Apple account on or around September 26, 2024 (for the Epic application) and October 14, 2024 (for the Tangible Play applications). We further discovered, that on October 3, 2024, \$1,049,044 was transferred

from the Epic Apple Account, and \$14,719.74 was transferred from the Tangible Play Apple Account, in each case to Voizzit UAE's bank account at Emirates Islamic Bank in Dubai.

19. As yet another example, on or around October 29, 2024, we were informed by the Debtors' employees that all of Tangible Play's source code on GitHub, a software code development, management, and storage platform, had been transferred to an unknown had been transferred to an unknown GitHub account named "edunest-tp." That same day, the Trustee's counsel sent an email (on which I was copied) to GitHub's chief legal officer to notify GitHub of the Debtors' Chapter 11 Cases, the Trustee's appointment, and the unauthorized removal of Tangible Play's software code. On November 1, 2024, GitHub's legal department confirmed it had placed a legal hold on both Tangible Play's and the "edunest-tp" account and that it was investigating the issue further.

20. On November 7, 2024, GitHub informed us that all seventy two (72) of Epic's source code repositories were transferred to an "edunest-ep" account on September 24, 2024 and that all 321 of Tangible Play's repositories were transferred to an "edunest-tp" account on October 14, 2024. GitHub also confirmed that it had locked all of the Debtors' repositories pending a resolution of this issue.

21. On November 11, 2024, GitHub further informed us that an unknown user named "edutechplus" carried out both sets of transfers, and that the "edutechplus" user also controlled both the "edunest-ep" and "edunest-tp" accounts. Upon information and belief, based on our preliminary investigation, a family member of Mr. Vellapalath owns and/or controls each of these accounts.

22. Finally, on November 16, 2024, we discovered that, at some point between November 1, 2024 and November 16, 2024, the Voizzit Defendants modified Voizzit's website

to: (a) add links to the Epic and Tangible Play websites to the list of Voizzit's services and products; and (b) delete the "about us" page that contained information detailing Mr. Vellapalath's biography and relationship to the Voizzit Entities.

23. Based on the foregoing, I believe that if Motion is not granted, the Estates will suffer additional harm, and that the potential for this harm is imminent and requires immediate action.

24. I further believe that each component of the injunctive relief requested in the proposed temporary restraining order attached to the Motion is necessary to avoid irreparable harm to the Estates and the Trustee's reorganization efforts. Without such relief, the Estates will face irreparable harm, including significant operational disruptions resulting from the ongoing threat posed by external bad actors retaining access and control over the Debtors' Google Accounts. Moreover, at this critical juncture in these Chapter 11 Cases, it is essential that the Trustee's focus (and that of her team) remain on stabilizing and preserving the value of the Debtors' businesses and complying with the sale milestones and budget set forth in the Interim DIP Financing Order. The relief sought is necessary to all of these goals, as the Trustee has no other practical means of securing exclusive access and control over the Google Accounts, which are essential to the Debtors' businesses.

I declare under penalty of perjury under the law of the United States of American that the foregoing is true and correct.

Dated: November 18, 2024

/s/ Jacob Grall
Jacob Grall