

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

In re:

EPIC! CREATIONS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11161 (BLS)

(Jointly Administered)

**SCHEDULES OF ASSETS AND LIABILITIES FOR
NEURON FUEL, INC. CASE NO. 24-11162 (BLS)**

¹ The Debtors in these Chapter 11 Cases, along with the last f
identification number, are: Epic! Creations, Inc. (9113); N
Play, Inc. (9331).



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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY,
AND DISCLAIMER REGARDING DEBTORS' SCHEDULES AND STATEMENTS**

The Schedules of Assets and Liabilities (collectively with attachments, the “Schedules”) and the Statement of Financial Affairs (collectively with attachments, the “Statement,” and together with the Schedules, the “Schedules and Statements”) filed Claudia Z. Springer, Esq., in her capacity as Chapter 11 Trustee (the “Trustee”) of the Estates of Epic! Creations, Inc. (“Epic”), Neuron Fuel, Inc. (“Neuron Fuel”), and Tangible Play, Inc. (“Tangible Play,” and with Epic and Neuron Fuel, collectively, the “Debtors”) in the above-captioned chapter 11 cases (these “Chapter 11 Cases”) were prepared 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”) by Novo Advisors LLC (“Novo”) as accountants and financial advisors to the Trustee and are unaudited.

These Global Notes and Statement of Limitations, Methodologies, and Disclaimers Regarding the Debtors’ Schedules and Statements (the “Global Notes”) are incorporated by reference in, and comprise an integral part of, each Debtor’s respective Schedules and Statements, and should be referred to and considered in connection with any review of the Schedules and Statements.

The Debtors’ Schedules and Statements were prepared from financial data derived from the Debtors’ books and records and other sources that were available to Novo and the Trustee at the time of preparation of the Schedules and Statements. While the Trustee and Novo have made reasonable efforts to ensure that the Schedules and Statements are as accurate and complete as possible under the circumstances, based on information that was available at the time of preparation, inadvertent errors, inaccuracies, or omissions may have occurred or the Trustee may discover subsequent information that requires material changes to the Schedules and Statements. Because the Schedules and Statements contain unaudited information, which is subject to further review, verification, and potential adjustment, there can be no assurance that the Schedules and Statements are complete or accurate.

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).

Epic's Schedules and Statements were prepared from limited financial information available to Novo from Epic's enterprise resource planning (ERP) system. Epic's ERP system was previously managed by its parent company, Think and Learn Pvt. Ltd. ("T&L"). The Trustee and Novo cannot attest to the recency or accuracy of the information contained therein but have reviewed and validated this information to the best of their ability. The information contained within these Schedules and Statements is subject to change if additional information becomes available.

Neuron Fuel's Schedules and Statements were prepared from books and records prepared and provided by a third-party accounting services firm engaged by Neuron Fuel. These books and records appear, to the Trustee's and Novo's knowledge, to be timely and complete. The Schedules and Statements do not 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 to the financial statements of each Debtor. The Schedules and Statements contain unaudited information that is subject to further review and potential adjustment.

Books and records for Tangible Play have not been provided by its parent company, T&L, and Novo is not aware of the system previously used for the financial management of Tangible Play. As such, these Schedules and Statements were prepared from limited financial information available to the Debtors from certain primary sources such as bank statements and vendor account statements. The information contained within these Schedules and Statements is subject to change if additional information becomes available.

The Schedules and Statements have been signed by the Trustee. Accordingly, in reviewing and signing the Schedules and Statements, the Trustee necessarily relied upon the efforts, statements, and representations of Novo. The Trustee has not (and could not have) personally verified the accuracy of each such statement and representation, including, but not limited to, statements and representations concerning amounts owed to creditors, classification of such amounts, and respective creditor addresses.

The Global Notes supplement is in addition to any specific notes contained in each Debtor's respective Schedules or Statements. Furthermore, the fact Novo has prepared Global Notes or specific notes with respect to each of the individual Debtor's Schedules and Statements and not to those of another should not be interpreted as a decision by the Trustee to exclude the applicability of such Global Notes or specific notes to any of the Debtors' other Schedules and Statements, as appropriate.

Disclosure of information in one or more Schedules, one or more Statements, or one or more exhibits or attachments to the Schedules or Statements, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedules, Statements, exhibits, or attachments.

1. ***Description of Cases.*** On June 4 and 5, 2024 (the "Petition Date"), GLAS Trust Company LLC, in its capacity as administrative and collateral agent under the Credit Agreement, and certain lenders under the Credit Agreement (the "Prepetition Lenders") filed an involuntary chapter 11 petition against each Debtor. [D.I. 1]. Further factual background regarding the Debtors, including their business operations and the events leading to the commencement of these

Chapter 11 Cases, is set forth in detail in the *Declaration of Claudia Z. Springer in Support of First Day Motions* [D.I. 193] (the “First Day Declaration”), which is fully incorporated into this Motion by reference. On June 27, 2024, this Court entered an order directing joint administration of the Debtors’ cases for procedural purposes. [D.I. 61]. On September 16, 2024 (the “Order for Relief Date”), this Court entered an order for relief in the Debtors’ involuntary chapter 11 cases and directed the appointment of a chapter 11 trustee. [D.I. 147]. On September 23, 2024, the United States Trustee for Region 3 duly appointed Claudia Z. Springer as chapter 11 trustee of each Debtor, subject to approval by the Court. [D.I. 152]. On October 7, 2024, this Court entered an order approving the appointment of the Trustee. [D.I. 180].

2. **“As of” Information Date.** To the best of the Trustee’s knowledge, except as expressly noted otherwise, with respect to all claim amounts in Schedule D and Schedule E/F are as of Date of the Order for Relief. However, due to the availability of information from each Debtor and the varying “as of” dates on source information and data compiled during these Chapter 11 Cases, the “as of” dates on the Schedules and Statements are inconsistent and cover a range of months. Amounts ultimately realized may vary from net book value (or whatever value was ascribed) and such variance may be material. Accordingly, the Trustee reserves all of her rights to amend or adjust the value of each asset set forth herein. In addition, the amounts shown for total liabilities exclude items identified as “unknown,” “disputed,” “contingent,” “unliquidated,” or “undetermined,” and, thus, ultimate liabilities may differ materially from those stated in the Schedules and Statements.

3. **General Reservation of Rights.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements; however, inadvertent errors or omissions may exist. The Trustee reserves all rights to amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including the right to amend the Schedules and Statements with respect to any claim (“Claim”) description, designation, or Debtor against which the Claim is asserted; dispute or otherwise assert offsets or defenses to any Claim reflected in the Schedules and Statements as to amount, liability, priority, status, or classification; subsequently designate any Claim as “disputed,” “contingent,” or “unliquidated”; or object to the extent, validity, enforceability, priority, or avoidability of any Claim. Any failure to designate a Claim in the Schedules and Statements as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by the Trustee that such Claim or amount is not “disputed,” “contingent,” or “unliquidated.” Listing a Claim does not constitute an admission of (a) liability, or (b) amounts due or owed, if any, by the Debtor against which the Claim is listed or against any of the Debtors. Any specific reservation of rights contained elsewhere in the Global Notes does not limit in any respect the general reservation of rights contained in this paragraph.

4. **GAAP.** Given the difference between the information requested in the Schedules and Statements, and the financial information utilized under generally accepted accounting principles in the GAAP, the aggregate asset values and claim amounts set forth in the Schedules and Statements do not necessarily reflect the amounts that would be set forth in a balance sheet prepared in accordance with GAAP.

5. **Causes of Action.** Despite her reasonable efforts to identify all known assets, the Trustee may not have listed all of the estates’ causes of action or potential causes of action against

third parties as assets in the Schedules and Statements. The Trustee reserves all of her and the estates' rights with respect to any Claims or causes of action (including avoidance actions), controversy, right of setoff, crossclaim, counterclaim, or recoupment and any claim on contracts or for breaches of duties imposed by law or in equity, demand, right, action, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, power, privilege, license, and franchise of any kind or character whatsoever, known, unknown, fixed or contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertible directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law or in equity, or pursuant to any other theory of law (collectively, "Causes of Action") the estates may have, and neither the Global Notes nor the Schedules and Statements shall be deemed a waiver of any Claims or Causes of Action or in any way prejudice or impair the assertion of such Claims or Causes of Action.

6. ***Recharacterization.*** The Trustee has made reasonable efforts to correctly characterize, classify, categorize, and designate the Claims, assets, executory contracts, unexpired leases, interests, and other items reported in the Schedules and Statements. Nevertheless, the Trustee may not have accurately characterized, classified, categorized, or designated certain items. The Trustee reserves all of her rights to re-characterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as necessary or appropriate.

7. ***Liabilities.*** The Trustee has sought to allocate liabilities between the prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods may change. The Trustee reserves the right to amend the Schedules and Statements as she deems appropriate in this regard.

8. ***Excluded Assets and Liabilities.*** The Trustee has excluded certain categories of assets and liabilities from the Schedules and Statements and certain accrued expenses. The Trustee has excluded rejection damage Claims of counterparties to executory contracts and unexpired leases that may be rejected (if any), to the extent such damage Claims exist. In addition, certain immaterial or de minimis assets and liabilities may have been excluded.

9. ***Property and Equipment.*** Unless otherwise indicated, owned property (including real property) and equipment are stated at net book value. The Trustee may lease furniture, fixtures, and equipment from certain third-party lessors. Any such leases are set forth in the Schedules and Statements. Nothing in the Schedules and Statements is or shall be construed as an admission as to the determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Trustee reserves all of her rights with respect thereto.

10. ***Inventory.*** It would be prohibitively expensive, unduly burdensome, and time-consuming to physically inspect all inventory held by the Debtors. Accordingly, to the extent inventory is disclosed, referenced, and/or described in the Schedules and Statements, such disclosures are the product of a "cycle count" of the Debtors' inventory.

11. ***Estimates.*** To prepare and file the Schedules and Statements in accordance with the deadline established in these bankruptcy cases, Novo was required to make certain estimates and assumptions that affected the reported amounts of these assets and liabilities. The Trustee reserves all rights to amend the reported amounts of assets and liabilities to reflect changes in those estimates or assumptions.

12. ***Fiscal Year.*** Each Debtor's fiscal year ends on March 31.

13. ***Currency.*** All amounts are reflected in U.S. dollars.

14. ***Executory Contracts.*** Although the Trustee has made diligent attempts to properly identify the Debtor counterparty or counterparties to each executory contract on Schedule G, it is possible that more Debtor entities are counterparties to certain executory contracts on Schedule G than listed herein. The Trustee reserves all of her rights with respect to the named parties of any and all executory contracts, including the right to amend Schedule G. In addition, although the Trustee has made diligent attempts to properly identify executory contracts and unexpired leases, the inclusion of a contract or lease on Schedule G does not constitute an admission as to the executory or unexpired nature (or non-executory or expired nature) of the contract or lease, or an admission as to the existence or validity of any Claim(s) held by any counterparty to such contract or lease. Furthermore, while the Trustee has made diligent attempts to properly identify all executory contracts and unexpired leases, inadvertent errors, omissions, or over inclusion may have occurred.

15. ***Leases.*** The Trustee has not included the future obligations of any capital or operating leases in the Schedules and Statements. To the extent that there was an amount outstanding as of the Petition Date, the creditor has been included on Schedule E/F of the Schedules.

16. ***Intangibles and intellectual property.*** Exclusion of certain intangibles and intellectual property should not be construed to be an admission that such intangibles and intellectual property rights do not exist, 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 intangibles and 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.

17. ***Insiders.*** The Trustee has attempted to include all payments made on or within twelve (12) months before the Petition Date to any individual or entity deemed an "insider." As to each Debtor, an individual or entity is designated as an "insider" if such individual or entity, based on the totality of the circumstances, (i) has at least a controlling interest in, or exercises sufficient authority over, the Debtor so as to unqualifiedly dictate corporate policy and the disposition of corporate assets, and/or (2) is considered an affiliate or an insider of the affiliate as defined by section 101(31)(E) of the Bankruptcy Code.

The listing of a party as an “insider” is not intended to be nor should be construed as a legal characterization of such party as an insider and does not act as an admission of any fact, Claim, right, or defense, and all such rights, Claims, and defenses are hereby expressly reserved. Furthermore, certain of the individuals identified above may not have been insiders for the entirety of the 12-month period, but the Trustee has included them herein out of an abundance of caution. The Trustee reserves all rights with respect thereto. The failure to list a party as an “insider” is not intended to be, nor should it be, construed as an admission that such party is not an “insider,” and the Trustee reserves all rights with respect thereto.

18. **Totals.** All totals that are included in the Schedules and Statements represent totals of all known amounts included in the Schedules and Statements. To the extent there are unknown, disputed, contingent, unliquidated, or otherwise undetermined amounts, the actual total may be different than the listed total.

19. **Unliquidated Claim Amounts.** Claim amounts that could not be quantified by the Trustee are scheduled as “unliquidated.”

20. **Undetermined Amounts.** The description of an amount as “unknown,” “disputed,” “contingent,” “unliquidated,” or “undetermined” is not intended to reflect upon the materiality of such amount.

21. **Credits and Adjustments.** The claims of individual creditors for, among other things, goods, products, or services are listed as 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 Trustee reserves all of her rights respecting such credits, allowances, and other adjustments.

22. **Payments.** Prior to the Petition Date, the Debtors maintained a cash management and disbursement system in the ordinary course of their businesses (the “Cash Management System”). Although efforts have been made to attribute open payable amounts to the correct legal entity, the Trustee reserves the right to modify or amend the Schedules and Statements to attribute any payments to a different legal entity, if appropriate.

23. **Guaranties and Other Secondary Liability Claims.** The Trustee has used her best efforts to locate and identify guaranties and other secondary liability claims (collectively, the “Guaranties”) in the Debtors’ executory contracts, unexpired leases, debt instruments, and other such agreements; however, a review of these agreements, specifically the Debtors’ leases and contracts, is ongoing. Where such Guaranties have been identified, they have been included in the relevant Schedule for the Debtor or Debtors affected by such Guaranties.

24. **Mechanic’s Liens.** The property and equipment listed in the Schedules are presented without consideration of any warehouseman’s, mechanic’s, materialman’s, or other similar statutory liens. Such liens may apply, and the Trustee reserves her right to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be perfected by a creditor.

25. ***Global Notes Control.*** In the event that the Schedules and Statements differ from the Global Notes, the Global Notes shall control.

Specific Disclosures with Respect to the Debtors' Schedules

1. ***Schedule A/B.*** Real property is reported at book value, net of accumulated depreciation on buildings and improvements. The Trustee may have listed certain assets as real property when such assets are in fact personal property, or the Trustee may have listed certain assets as personal property when such assets are in fact real property. The Trustee reserves all of her rights to re-categorize or re-characterize such asset holdings to the extent the Trustee determines that such holdings were listed incorrectly.

The Trustee's failure to list any rights in real property on Schedule A/B should not be construed as a waiver of any such rights that may exist, whether known or unknown at this time.

Despite her reasonable efforts to identify all known assets, the Trustee may not have listed all of the estates' Causes of Action or potential Causes of Action against third parties as assets in the Schedules and Statements. The Trustee reserves all of her and the estates' rights with respect to any Causes of Action that the estates may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such claims, causes of action, or avoidance actions or in any way prejudice or impair the assertion of such claims.

The current value of the Debtors' interest in checking, savings, money market, or financial brokerage accounts listed on Schedule A/B is as of the Date of the Order for Relief.

2. ***Schedule E/F, General Note.*** All claim amounts listed on Schedule E/F are as of Date of the Order for Relief.

3. ***Schedule E/F, Part 1: Creditors Holding Priority Unsecured Claims.*** The listing of any claim on Schedule E/F does not constitute an admission by the Trustee that such claim is entitled to priority treatment under section 507 of the Bankruptcy Code. The Trustee reserves all of her rights to dispute the amount and the priority status of any claim on any basis at any time. All claims listed on the Debtors' Schedule E/F, Part 1 are claims arising in the ordinary course between the Petition Date and the Date of the Order for Relief, or from tax, wage, or wage-related obligations to which the Debtors may potentially be liable. Certain of such claims, however, may be subject to ongoing audits and the Trustee is otherwise unable to determine with certainty the amount of many, if not all, of the remaining claims listed on Schedule E/F. Accordingly, the Trustee has listed all such claims as unknown in amount, pending final resolution of ongoing audits or other outstanding issues.

4. ***Schedule E/F, Part 2: Creditors Holding Non-Priority Unsecured Claims.*** The Trustee has used her reasonable best efforts to list all general unsecured claims against the Debtors on Schedule E/F based upon the Debtors' existing books and records.

The Trustee has attempted to relate all liabilities to each particular Debtor. Certain creditors listed on Schedule E/F may owe amounts to the Debtors and, as such, the Debtors may have valid

setoff or recoupment rights with respect to such amounts. The amounts listed on Schedule E/F do not reflect any such right of setoff or recoupment and the Trustee reserves all rights to assert any such setoff or recoupment rights. Additionally, certain creditors may assert mechanic's, warehouseman's, materialman's, or other similar liens against the Debtors for amounts listed on Schedule E/F. The Trustee reserves her right to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be perfected by a creditor listed on Schedule E/F of any Debtor.

The claims listed in Schedule E/F arose or were incurred on various dates. In certain instances, the date on which a claim arose is an open issue of fact. Determining the date upon which each claim in Schedule E/F was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Trustee does not list a date for each claim listed on Schedule E/F.

Schedule E/F contains information regarding pending litigation involving the Debtors. In certain instances, the Debtor that is the subject of the litigation may be unclear or undetermined. To the extent that litigation involving a particular Debtor has been identified, such information is contained in the Schedule for that Debtor. The amounts for these potential claims are listed as unknown and marked as contingent, unliquidated, and disputed in the Schedules.

Schedule E/F reflects the prepetition amounts owing to counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in whole or in part in connection with the assumption, or assumption and assignment, of an executory contract or unexpired lease. In addition, Schedule E/F does not include rejection damage claims of the counterparties to the executory contracts and unexpired leases, to the extent such damage claims exist, that have been or may be rejected.

The Trustee has made reasonable efforts to locate and identify the Guaranties in each of the executory contracts, unexpired leases, secured financings, debt instruments and other such agreements to which any Debtor is a party. Where Guaranties have been identified, they have been included in the relevant Schedules for the Debtor or Debtors affected by such Guaranties as a contingent and unliquidated obligation. It is possible that certain Guaranties embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments and other such agreements may have been inadvertently omitted. The Trustee reserves her right to amend the Schedules to the extent additional Guaranties are identified or such Guaranties are discovered to have expired or be unenforceable. In addition, the Trustee reserves the right to amend the Schedules and Statements and to re-characterize or reclassify any such contract or claim whether by amending the Schedules and Statements or in another appropriate filing. Additionally, failure to list any Guaranties in the Schedules and Statements, including in any future amendments to the Schedules and Statements, shall not affect the enforceability of any Guaranties not listed. Unless the Trustee was required to pay ancillary costs, such as freight, miscellaneous fees, and taxes, such costs are not included in the liabilities scheduled as such amounts do not represent actual liabilities of the Debtors.

In addition, certain claims listed on Schedule E/F may be entitled to priority under section 503(b)(9) of the Bankruptcy Code.

5. **Schedule G.** As a general matter, certain of the Debtors' executory contracts and unexpired leases could be included in more than one category. In those instances, one category has been chosen to avoid duplication. Further, the designation of a category is not meant to be wholly inclusive or descriptive of the entirety of the rights or obligations represented by such contract.

Certain of the executory contracts and unexpired leases listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal, right to lease additional space, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth separately on Schedule G. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their business. Such documents also are not set forth in Schedule G.

The Trustee hereby reserves all of her and the estates' rights, claims, and causes of action with respect to the contracts and agreements listed on Schedule G, including the right to dispute or challenge the characterization or the structure of any transaction, document, or instrument related to a creditor's claim, to dispute the validity, status, or enforceability of any contract, agreement, or lease set forth in Schedule G, and to amend or supplement Schedule G as necessary. The inclusion of a contract or lease on Schedule G does not constitute an admission as to the executory or unexpired nature (or non-executory or expired nature) of the contract or lease, or an admission as to the existence or validity of any Claims held by the counterparty to such contract or lease, and the Trustee reserves all rights in that regard, including, without limitation, that any agreement is not executory, has expired pursuant to its terms, or was terminated prepetition.

Certain of the executory contracts and unexpired leases listed in Schedule G may have been assigned to, assumed by, or otherwise transferred to certain of the Debtors in connection with, among other things, acquisitions by the Debtors. The Trustee has attempted to list the appropriate Debtor parties to each contract, agreement, and lease on Schedule G; however, there may be instances in which other Debtor entities that are not parties to the contracts, agreements, and leases have been the primary entities conducting business in connection with these contracts, agreements, and leases. Accordingly, the Trustee has listed certain contracts, agreements, and leases on Schedule G of the Debtor entity corresponding to the applicable contracting entity which may, upon further review, differ from the primary entity conducting business with the counterparty to that particular contract, agreement, or lease.

The Trustee reserves all rights as to whether any insurance policy listed on Schedule G may be an executory contract. Nonetheless, the Trustee recognizes that in order for the Debtors to enjoy the benefits of continued coverage for certain claims under these policies, the Debtors may have to comply with certain non-monetary obligations, such as the provision of notice of claims and cooperation with insurers. In the event that the Court were to ever determine that any such prepaid insurance policies are executory contracts, the Trustee reserves all of her rights to amend Schedule G to include such policies, as appropriate.

Schedule G does not include rejection damage claims of the counterparties to the executory contracts and unexpired leases, to the extent such damage claims exist, that have been or may be rejected. Further, based on the confidentiality provisions included in such agreements,

confidentiality and non-disclosure agreements entered into by the Debtors prepetition have not been listed on Schedule G.

6. **Schedule H.** The Trustee listed the Debtors' Delaware-based affiliate Whitehat Education Technology LLC ("Whitehat") as a co-debtor with respect to the Debtors' obligations as guarantors under the Term Loan B secured credit facility because Whitehat granted the Term Loan B lenders security interests in certain of its assets under that certain Pledge and Security Agreement dated as of November 24, 2021. To the Trustee's knowledge, however, Whitehat did not join the Term Loan B credit facility as a guarantor and has no personal liability thereunder.

Specific Disclosures with Respect to the Debtors' Statements

1. **Statements 1 and 2.** For financial reporting purposes, the Debtors ordinarily prepare consolidated financial statements and determine their gross revenue on a consolidated basis in the ordinary course of business. Unlike the consolidated financial statements, the Statements reflect the business and non-business revenue of each Debtor on a nonconsolidated basis except where otherwise indicated. Accordingly, the totals listed in the Statements may differ, at times materially, from the consolidated financial reports prepared by the Debtors for financial reporting purposes or otherwise.

2. **Statement 3.** Statement 3 includes any disbursement or other transfer made by the Debtors within 90 days before the Petition Date except for those made to insiders (which payments appear in response to Statement Question 4) and employee payroll and benefits. The amounts listed in Statement 3 reflect the Debtors' disbursements at check level detail; thus, to the extent a disbursement was made to pay for multiple invoices, only one entry has been listed on Statement 3.

3. **Statement 4.** Statement 4 includes Debtors' intercompany transactions, as well as other transfers to insiders as applicable. With respect to individuals, the amounts listed reflect the universe of payments and transfers to such individuals including compensation, bonus (if any), expense reimbursement, relocation reimbursement, and/or severance. Further information is provided in response to Statement Question 30. Amounts paid on behalf of such employee for certain life and disability coverage, which coverage was provided to all of the Debtors' former employees, have not been included.

The payroll-related amounts shown in response to this question for any salary, bonus or additional compensation, and/or severance payments are gross amounts that do not include reductions for amounts including employee tax or benefit withholdings. Further information is provided in response to Statement Question 30.

The Debtors recorded numerous intercompany transactions in their books and records each month, including cash transfers and journal entries. The Trustee has included the individual payment transactions to affiliate Debtor entities and between Debtor and non-Debtor entities.

4. **Statement 7.** Any information contained in Statement 7 shall not be a binding representation of the Debtors' liabilities with respect to any of the lawsuits and proceedings identified therein.

Information provided in Statement 7 includes only those legal disputes and administrative proceedings that are formally recognized by an administrative, judicial, or other adjudicative forum. In the Trustee's attempt to provide full disclosure, to the extent a legal dispute or administrative proceeding is not formally recognized by an administrative, judicial, or other adjudicative forum due to certain procedural conditions that counterparties have yet to satisfy, the Trustee has identified such matters on Schedule F for the applicable Debtor. While the Trustee believes that she was diligent in her efforts, it is possible that certain suits and proceedings may have been inadvertently left off of the Trustee's response to Statement Question 7. Accordingly, the Trustee reserves all of her rights to amend or supplement her response to Statement Question 7.

The Trustee reserves all of her and the estates' rights and defenses with respect to any and all listed lawsuits and administrative proceedings. The listing of any such suits and proceedings shall not constitute an admission by the Trustee or the Debtors of any liabilities or that the actions or proceedings were correctly filed against the Debtors. The Trustee also reserves her and the estates' rights to assert that the Debtors are an appropriate party to such actions or proceedings.

5. **Statement 13.** Any values listed in the description of the property transferred are estimates and included for illustrative purposes only, as many transactions may include adjustments to the purchase price post-closing or other adjustments.

6. **Statement 26d.** The Debtors have provided financial statements in the ordinary course of their businesses to numerous financial institutions, creditors, and other parties within two years immediately before the Petition Date. In addition, the Debtors have provided financial reports to the Trustee's Professionals. Considering the number of such recipients and the possibility that such information may have been shared with parties without the Debtors' knowledge or consent or subject to confidentiality agreements, the Trustee has not disclosed any parties that may have received such financial statements for the purposes of Statement 26d. To assemble the extensive list of recipients would be unduly burdensome.

Fill in this information to identify the case:

Debtor Name: In re : Neuron Fuel, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number (if known): 24-11162 (BLS)

☐ 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*

\$ 1,200,922.50

1c. Total of all property:Copy line 92 from *Schedule A/B*

\$ 1,200,922.50

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*

\$ 1,493,997,189.00

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*

+ \$ 0.00

4. Total liabilities

Lines 2 + 3a + 3b

\$ 1,493,997,189.00

Fill in this information to identify the case:

Debtor Name: In re : Neuron Fuel, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number (if known): 24-11162 (BLS)

☐ 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 Chase	Checking	2830	\$	8,214.92
3.2 Relay Financial	Checking	1901	\$	2,624.52
3.3 Relay Financial	Savings	1902	\$	104,058.72
3.4 Relay Financial	Checking	7381	\$	984.46
3.5 Relay Financial	Checking	7713	\$	55,183.13
3.6 Relay Financial	Checking	7740	\$	51,815.08
3.7 Silicon Valley Bank	Checking	4856	\$	20,267.93
3.8 Silicon Valley Bank	Checking	6444	\$	1,102.95

4. Other cash equivalents (Identify all)

4.1 See Schedule A/B 4 Attachment \$ 233,485.04

Debtor: Neuron Fuel, Inc.
Name

Case number (if known): 24-11162

5. Total of Part 1

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

\$	477,736.75
----	------------

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

Name

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

7.1 None \$

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

Description, including name of holder of prepayment

8.1 Apple commissions for Quarterly Subscriptions \$ 4,634.89

8.2 Apple commissions for Yearly Subscriptions \$ 13,227.31

8.3 Prepaid Expenses \$ 64,266.72

9. Total of Part 2.

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

\$ 82,128.92

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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:	Accounts Receivable	\$ 634,146.23	- \$	=..... →	\$ 634,146.23
11b. Over 90 days old:	Accounts Receivable	\$ 6,910.60	- \$	=..... →	\$ 6,910.60

12. Total of Part 3.

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

\$ 641,056.83

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

Name

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

14. Mutual funds or publicly traded stocks not included in Part 1

Name of fund or stock:

\$

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:

\$

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

Describe:

\$

17. Total of Part 4.

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

\$ 0.00

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

Name

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

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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

39.1 Office Furniture & Fixture	\$ 1,340.14		\$ Undetermined
---------------------------------	-------------	--	-----------------

40. Office fixtures

40.1 None	\$		\$
-----------	----	--	----

41. Office equipment, including all computer equipment and communication systems equipment and software

41.1 Computer & Equipment	\$ 74,035.39		\$ Undetermined
---------------------------	--------------	--	-----------------

42. Collectibles Examples: 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

42.1 None	\$		\$
-----------	----	--	----

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

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
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.				
Office lease - 570 West El Camino Real, 55.1 Mountain View, CA 94040	Leasehold	\$ 0.00		\$ Undetermined

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

Debtor: Neuron Fuel, Inc.

Case number (if known):

24-11162

Name

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			
60.1 Neuron Fuel - Trademark 90295303	\$ 0.00		\$ Undetermined
60.2 Tynker - Trademark 88927263	\$ 0.00		\$ Undetermined
60.3 Tynker - Trademark 88927279	\$ 0.00		\$ Undetermined
61. Internet domain names and websites			
61.1 See Schedule A/B 61 Attachment	\$ 0.00		\$ Undetermined
62. Licenses, franchises, and royalties			
62.1 None	\$		\$
63. Customer lists, mailing lists, or other compilations			
63.1 Customer List	\$ 0.00		\$ Undetermined
64. Other intangibles, or intellectual property			
64.1 Unknown	\$		\$
65. Goodwill			
65.1 None	\$		\$
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

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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 Unknown	\$	- \$	=..... → \$

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

Description (for example, federal, state, local)	Tax year	
72.1 Unknown		\$

73. Interests in insurance policies or annuities

73.1 Unknown	\$
--------------	----

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

74.1 Unknown	\$
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 Unknown	\$
Nature of claim	
Amount requested	\$

76. Trusts, equitable or future interests in property

76.1 Unknown	\$
--------------	----

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

77.1 Unknown	\$
--------------	----

78. Total of Part 11.

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

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

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

- ☐ No
- ☐ Yes

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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>	\$ 477,736.75	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	\$ 82,128.92	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	\$ 641,056.83	
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>	\$ 0.00	
91. Total. Add lines 80 through 90 for each column.....91a.	\$ 1,200,922.50	\$ 0.00 + 91b.
92. Total of all property on Schedule A/B. Lines 91a + 91b = 92.		\$ 1,200,922.50

Fill in this information to identify the case:

Debtor Name: In re : Neuron Fuel, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number (if known): 24-11162 (BLS)

☐ 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**

GLAS Trust Company, LLC as Administrative Agent

Creditor's Name

All assets designated as "Collateral" under that certain Pledge and Security Agreement dated as of November 24, 2021

\$ 1,493,997,189.00 \$ Undetermined

Creditor's mailing address**Describe the lien**

Notice Name

DE UCC 2023 6023377, as amended

3 Second Street

Street

Suite 206

Is the creditor an insider or related party?

- ☒ No
- ☐ Yes

Jersey City

NJ

07311

City

State

ZIP Code

Is anyone else liable on this claim?

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

Country

Creditor's email address, if known

Date debt was incurred 7/19/2022

Last 4 digits of account number**As of the petition filing date, the claim is:**

Check all that apply.

- ☐ Contingent
- ☐ Unliquidated
- ☐ Disputed

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

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

\$ 1,493,997,189.00

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 : Neuron Fuel, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number (if known): 24-11162 (BLS)

☐ 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
-------------	-----------------

2.1 Priority creditor's name and mailing address

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

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
☐ Yes

Specify Code subsection of PRIORITY unsecured 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.

3.1 Nonpriority creditor's name and mailing address

Amazon Web Services

Creditor Name

Creditor's Notice name

410 Terry Avenue North

Address

SEATTLE

WA

98109-5210

City

State

ZIP Code

Country

Date or dates debt was incurred

9/15/2024

Last 4 digits of account

number

As of the petition filing date, the claim is: \$*Check all that apply.*☐ Contingent☒ Unliquidated☒ Disputed**Basis for the claim:**

Trade Payable

Amount of claim

Unknown

3.2 Nonpriority creditor's name and mailing address

American Express

Creditor Name

Creditor's Notice name

200 Vesey Street

Address

New York

NY

10285-3106

City

State

ZIP Code

Country

Date or dates debt was incurred

9/9/2024

Last 4 digits of account

number

As of the petition filing date, the claim is: \$*Check all that apply.*☐ Contingent☒ Unliquidated☒ Disputed**Basis for the claim:**

Trade Payable

Unknown

Is the claim subject to offset?☒ No☐ Yes

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

3.3 Nonpriority creditor's name and mailing address

ARIZONA DEPARTMENT OF REVENUE

Creditor Name

Creditor's Notice name

1600 West Monroe Street

Address

ATTN: Education And Compliance

Phoenix

AZ

85007

City

State

ZIP Code

Country

Date or dates debt was incurred

9/11/2024

Last 4 digits of account
number

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

Check all that apply.

☐ Contingent☒ Unliquidated☒ Disputed

Basis for the claim:

Trade Payable

3.4 Nonpriority creditor's name and mailing address

DoorDash, Inc.

Creditor Name

Creditor's Notice name

901 Market Street

Address

Suite 600

SAN FRANCISCO

CA

94103

City

State

ZIP Code

Country

Date or dates debt was incurred

9/15/2024

Last 4 digits of account
number

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

Check all that apply.

☐ Contingent☒ Unliquidated☒ Disputed

Basis for the claim:

Trade Payable

Is the claim subject to offset?

☒ No☐ Yes

Debtor: Neuron Fuel, Inc.

Case number (if known):

24-11162

Name

3.5 Nonpriority creditor's name and mailing address

Epic Creations Inc

Creditor Name

Creditor's Notice name

702 Marshall Street

Address

Suite 280

REDWOOD CITY

CA

94063

City

State

ZIP Code

Country

Date or dates debt was incurred

Various

Last 4 digits of account
number

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

Unknown

Check all that apply.

☐ Contingent☒ Unliquidated☒ Disputed

Basis for the claim:

Intercompany Payable

3.6 Nonpriority creditor's name and mailing address

Google

Creditor Name

Creditor's Notice name

1600 Amphitheatre Pkwy

Address

Mountain View

CA

94043

City

State

ZIP Code

Country

Date or dates debt was incurred

9/15/2024

Last 4 digits of account
number

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

Unknown

Check all that apply.

☐ Contingent☒ Unliquidated☒ Disputed

Basis for the claim:

Trade Payable

Is the claim subject to offset?

☒ No☐ Yes

Debtor: Neuron Fuel, Inc.

Case number (if known):

24-11162

Name

3.7 Nonpriority creditor's name and mailing address

Gunderson Dettmer

Creditor Name

Creditor's Notice name

550 Allerton Street

Address

REDWOOD CITY CA 94063

City State ZIP Code

Country

Date or dates debt was incurred

Various

Last 4 digits of account
number

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

Check all that apply.

☐ Contingent☒ Unliquidated☒ Disputed

Basis for the claim:

Trade Payable

3.8 Nonpriority creditor's name and mailing address

Incorporating Services, Ltd.

Creditor Name

Creditor's Notice name

3500 South DuPont Highway

Address

DOVER DE 19901

City State ZIP Code

Country

Date or dates debt was incurred

9/5/2024

Last 4 digits of account
number

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

Check all that apply.

☐ Contingent☒ Unliquidated☒ Disputed

Basis for the claim:

Trade Payable

Is the claim subject to offset?

☒ No☐ Yes

Debtor: Neuron Fuel, Inc.

Case number (if known):

24-11162

Name

3.9 Nonpriority creditor's name and mailing address

Littler Mendelson PC

Creditor Name

Creditor's Notice name

101 2nd Street

Address

Suite 1000

SAN FRANCISCO

CA

94105

City

State

ZIP Code

Country

Date or dates debt was incurred

Various

Last 4 digits of account

number

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

Unknown

Check all that apply.

☐ Contingent☒ Unliquidated☒ Disputed

Basis for the claim:

Trade Payable

3.10 Nonpriority creditor's name and mailing address

Realty Equity Enterprise Services LLC

Creditor Name

Creditor's Notice name

2570 W El Camino Real Ste 500

Address

Mountain View

CA

94040

City

State

ZIP Code

Country

Date or dates debt was incurred

9/1/2024

Last 4 digits of account

number

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

Unknown

Check all that apply.

☐ Contingent☒ Unliquidated☒ Disputed

Basis for the claim:

Trade Payable

Is the claim subject to offset?

☒ No☐ Yes

Debtor: Neuron Fuel, Inc.

Case number (if known):

24-11162

Name

3.11 Nonpriority creditor's name and mailing address

Teamworks

Creditor Name

Creditor's Notice name

2398 Walsh Avenue

Address

SANTA CLARA

CA

95051

City

State

ZIP Code

Country

Date or dates debt was incurred

Various

Last 4 digits of account
number

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

Unknown

Check all that apply.

☐ Contingent☒ Unliquidated☒ Disputed

Basis for the claim:

Trade Payable

3.12 Nonpriority creditor's name and mailing address

Vianet Communications

Creditor Name

Creditor's Notice name

PO Box 390637

Address

MOUNTAIN VIEW

CA

94039

City

State

ZIP Code

Country

Date or dates debt was incurred

9/5/2024

Last 4 digits of account
number

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

Unknown

Check all that apply.

☐ Contingent☒ Unliquidated☒ Disputed

Basis for the claim:

Trade Payable

Is the claim subject to offset?

☒ No☐ 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

Name

Line

☐ 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. +	\$ 0.00
5c. Total of Parts 1 and 2 Lines 5a + 5b = 5c.	5c.	\$ 0.00

Fill in this information to identify the case:

Debtor Name: In re : Neuron Fuel, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number (if known): 24-11162 (BLS)

☐ 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****State what the contract or lease is for and the nature of the debtor's interest**

Name

Notice Name

State the term remaining

Address

List the contract number of any government contract

City

State

ZIP Code

Country

Fill in this information to identify the case:

Debtor Name: In re : Neuron Fuel, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number (if known): 24-11162 (BLS)

☐ 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 BYJU's Alpha, Inc	2045 North Fremont Street		GLAS Trust Company, LLC as Administrative Agent	<input checked="" type="checkbox"/> D
	Street			<input type="checkbox"/> E/F
				<input type="checkbox"/> G
	Chicago	IL 60614		
	City	State ZIP Code		
	Country			
2.2 BYJU's Ple. LTD	10, Collyer Quay, #05-04/05,		GLAS Trust Company, LLC as Administrative Agent	<input checked="" type="checkbox"/> D
	Street			<input type="checkbox"/> E/F
	Ocean Financial Centre			<input type="checkbox"/> G
		049315		
	City	State ZIP Code		
	Singapore			
	Country			

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

Name				
2.3	Epic! Creations, Inc.	650B Fremont Ave #330	GLAS Trust Company, LLC as Administrative Agent	<input checked="" type="checkbox"/> D
	Street			<input type="checkbox"/> E/F
				<input type="checkbox"/> G
	Los Altos	CA	94024	
	City	State	ZIP Code	
	Country			
2.4	Great Learning Education PTE LTD	10, Collyer Quay, #05-04/05,	GLAS Trust Company, LLC as Administrative Agent	<input checked="" type="checkbox"/> D
	Street			<input type="checkbox"/> E/F
	Ocean Financial Centre			<input type="checkbox"/> G
			049315	
	City	State	ZIP Code	
	Singapore			
	Country			
2.5	Tangible Play, Inc.	650B Fremont Ave #330	GLAS Trust Company, LLC as Administrative Agent	<input checked="" type="checkbox"/> D
	Street			<input type="checkbox"/> E/F
				<input type="checkbox"/> G
	Los Altos	CA	94024	
	City	State	ZIP Code	
	Country			
2.6	Think and Learn Pvt Ltd.	4/1, 6th Floor, Tower D, IBC	GLAS Trust Company, LLC as Administrative Agent	<input checked="" type="checkbox"/> D
	Street			<input type="checkbox"/> E/F
	Knowledge Park, Bannerghatta Main Road			<input type="checkbox"/> G
	Bangalore	Karnataka	560 029	
	City	State	ZIP Code	
	India			
	Country			
2.7	Whitehat Education Technology LLC	919 N Market St Ste 950	GLAS Trust Company, LLC as Administrative Agent	<input checked="" type="checkbox"/> D
	Street			<input type="checkbox"/> E/F
				<input type="checkbox"/> G
	Wilmington	DE	19801-3036	
	City	State	ZIP Code	
	Country			

Fill in this information to identify the case:

Debtor Name: In re : Neuron Fuel, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number (if known): 24-11162 (BLS)

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 01/31/2025

MM / DD / YYYY

✕ / s / Claudia Z. Springer

Signature of individual signing on behalf of debtor

Claudia Z. Springer

Printed name

Chapter 11 Trustee

Position or relationship to debtor

In re: Neuron Fuel, Inc.**Case No. 24-11162**

Schedule A/B 4

Other cash equivalents

Other cash equivalents	Current value of debtor's interest
AUD PayPal	\$482.95
CAD PayPal	\$587.00
ClassWallet Clearing	\$2,198.62
EUR PayPal	\$27.44
GBP PayPal	\$938.20
Relay Consumer Payments	\$6,790.83
Relay School Payments	\$90,279.60
Restricted Cash	\$89,469.70
USD PayPal	\$1,056.77
USD PayPal Reserve Hold	\$25,978.36
USD Stripe - Consumers	\$15,675.57
TOTAL:	\$233,485.04

In re: Neuron Fuel, Inc.**Case No. 24-11162**

Schedule A/B 61

Internet domain names and websites

Description	Net book value of debtor's interest (where available)	Valuation method used for current value	Current value of debtor's interest
goaltogoal.com	\$0.00		Undetermined
gotyn.kr	\$0.00		Undetermined
hifiveinventor.com	\$0.00		Undetermined
neuronfuel.com	\$0.00		Undetermined
teachkidscoding.org	\$0.00		Undetermined
teachkidsprogramming.org	\$0.00		Undetermined
tynker.co	\$0.00		Undetermined
tynker.co.in	\$0.00		Undetermined
tynker.co.uk	\$0.00		Undetermined
tynker.com	\$0.00		Undetermined
tynker.in	\$0.00		Undetermined
tynker.me	\$0.00		Undetermined
tynker.org	\$0.00		Undetermined
tynker.tv	\$0.00		Undetermined
tynker.world	\$0.00		Undetermined
TOTAL:	\$0.00	TOTAL:	Undetermined