

**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)

**STATEMENT OF FINANCIAL AFFAIRS FOR
NEURON FUEL, INC. CASE NO. 24-11162 (BLS)**

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. (911 Tangible 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 207****Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy** 04/22

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 <u>1/1/2024</u> to <u>Filing date</u> MM / DD / YYYY	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ <u>4,260,805.70</u>
For prior year: From <u>1/1/2023</u> to <u>12/31/2023</u> MM / DD / YYYY	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ <u>6,692,655.27</u>
For the year before that: From <u>1/1/2022</u> to <u>12/31/2022</u> MM / DD / YYYY	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ <u>6,323,226.58</u>

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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	_____	\$ _____

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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 \$7,575. (This amount may be adjusted on 4/01/25 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 See SOFA 3 Attachment Creditor's Name		\$	<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
Street			
City	State	ZIP Code	
Country			

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 \$7,575. (This amount may be adjusted on 4/01/25 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 See SOFA 4 Attachment Insider's Name		\$	
Street			
City	State	ZIP Code	
Country			
Relationship to Debtor			

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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			

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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 See SOFA 7 Attachment		Name	<input type="checkbox"/> Pending
		Street	<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
City State ZIP Code	Case number	Street
Country	Date of order or assignment	City State ZIP Code
		Country

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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 Texas Computer Education Association Creditor's Name 3100 Alvin Devane Blvd Building B Street Austin TX 78741 City State ZIP Code Country	Cash Contribution	12/6/2023	\$ 1,450.00
Recipient's relationship to debtor None			

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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			\$

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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			

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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 See SOFA 13 Attachment			\$
Address			
Street			
City State ZIP Code			
Country			
Relationship to Debtor			

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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	2570 W. El Camino Real	From	4/2022 To 12/2024
	Street		
	Mountain View	CA	94040
	City	State	ZIP Code
	Country		

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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?
		Check all that apply:
		<input type="checkbox"/> Electronically
City State ZIP Code		<input type="checkbox"/> Paper
Country		

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

Name

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. Customer email, name, address

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 ADP Total Source Retirement Savings Plan	EIN: 59-2452823

Has the plan been terminated?

☐ No☐ Yes

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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 Unknown 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 Unknown Name _____ Street _____ City _____ State _____ ZIP Code _____ Country _____	_____	_____	<input type="checkbox"/> No <input type="checkbox"/> Yes

Address

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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

20.1

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

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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			

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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		<input type="checkbox"/> Pending
	Street		<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		
	City State ZIP Code		
	Country		

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

Name

24. Has the debtor notified any governmental unit of any release of hazardous material?☒ No☐ Yes. Provide details below.

24.1

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

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

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		EIN:
Name		Dates business existed
Street		From To
City State ZIP Code		
Country		

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 Teamworks Inc	From 2/28/2020 To Present
Name	
2010 El Camino Real #1330	
Street	
Santa Clara CA 95050	
City State ZIP Code	
Country	

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 The Pun Group LLP	From 5/2022 To 1/2023
Name	
200 E. Sandpointe Ave	
Street	
Suite 600	
Santa Ana CA 92707	
City State ZIP Code	
Country	

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

Name

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 Teamworks Inc

Name

2010 El Camino Real #1330

Street

Santa Clara

CA

95050

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 See SOFA 26d Attachment

Name

Street

City

State

ZIP Code

Country

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

Debtor: Neuron Fuel, Inc.

Case number (if known): 24-11162

Name

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	Inspirearn LLC	c/o Harvard Business Services, Inc. as registered agent, 16192 Coastal Hwy , Lewes, DE 19958	Sole Owner	100%
28.2	Krishna Vedati	650B Fremont Ave #330, Los Altos, CA 94024	President US/Global	0.00%
28.3	Srinivas Mandyam	650B Fremont Ave #330, Los Altos, CA 94024	Co-Founder CEO	0.00%

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 _____

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	See SOFA Question 4			
	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		EIN: _____

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		EIN: _____

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 01/31/2025
MM / DD / YYYY

x / s / Claudia Z. Springer _____

Printed name Claudia Z. Springer _____

Signature of individual signing on behalf of the debtor

Position or relationship to debtor Chapter 11 Trustee _____

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

☐ No

☒ Yes

Case No. 24-11162

Attachment 3

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

Payee's name	Address 1	Address 2	City	State	Zip	Date	Total amount or value	Reason for payment or transfer
Adlift Inc	533 Airport Boulevard	Suite 510, 5th Floor	Burlingame	CA	94010	3/22/2024	\$4,000.00	Advertising
Adlift Inc	533 Airport Boulevard	Suite 510, 5th Floor	Burlingame	CA	94010	4/25/2024	\$4,000.00	Advertising
Amazon Web Servi	410 Terry Avenue North		Seattle	WA	98109-5210	3/22/2024	\$18,727.42	IT Expenses
Amazon Web Servi	410 Terry Avenue North		Seattle	WA	98109-5210	4/25/2024	\$16,883.94	IT Expenses
Amazon Web Servi	410 Terry Avenue North		Seattle	WA	98109-5210	5/28/2024	\$14,421.17	IT Expenses
American Express	200 Vesey Street		New York	NY	10285-3106	3/21/2024	\$13,822.08	Other Operating Expenses
American Express	200 Vesey Street		New York	NY	10285-3106	3/22/2024	\$1.99	Credit Cards
American Express	200 Vesey Street		New York	NY	10285-3106	5/3/2024	\$102.98	Credit Cards
American Express	200 Vesey Street		New York	NY	10285-3106	5/3/2024	\$12,233.40	Credit Cards
American Express	200 Vesey Street		New York	NY	10285-3106	5/31/2024	\$5,570.52	Credit Cards
Google LLC	1600 Amphitheatre Pkwy		Mountain View	CA	94043	3/6/2024	\$33,318.85	Technology services
Google LLC	1600 Amphitheatre Pkwy		Mountain View	CA	94043	3/26/2024	\$33,318.86	Technology services
Google LLC	1600 Amphitheatre Pkwy		Mountain View	CA	94043	4/2/2024	\$29,719.61	Technology services
Google LLC	1600 Amphitheatre Pkwy		Mountain View	CA	94043	4/25/2024	\$29,719.61	Technology services
Google LLC	1600 Amphitheatre Pkwy		Mountain View	CA	94043	5/17/2024	\$29,181.79	Technology services
Google LLC	1600 Amphitheatre Pkwy		Mountain View	CA	94043	5/28/2024	\$29,181.79	Technology services
Iterable, Inc.	201 Spear St		San Francisco	CA	94105	3/6/2024	\$19,884.63	CRM platform
Iterable, Inc.	201 Spear St		San Francisco	CA	94105	5/31/2024	\$10,000.00	CRM platform
Iterable, Inc.	201 Spear St		San Francisco	CA	94105	6/4/2024	\$9,884.63	CRM platform
Kaiser Group	1 Kaiser Plaza		Oakland	CA	94612	3/25/2024	\$7,968.86	Insurance Benefits
Kaiser Group	1 Kaiser Plaza		Oakland	CA	94612	4/23/2024	\$3,984.43	Insurance Benefits
Kaiser Group	1 Kaiser Plaza		Oakland	CA	94612	5/23/2024	\$3,984.43	Insurance Benefits
Realty Equity	2570 El Camino Real Suite 500		Mountain View	CA	94040	3/19/2024	\$2,500.00	Rent
Realty Equity	2570 El Camino Real Suite 500		Mountain View	CA	94040	4/25/2024	\$2,500.00	Rent
Realty Equity	2570 El Camino Real Suite 500		Mountain View	CA	94040	6/4/2024	\$10,000.00	Rent
TeamWorks, Inc.	2010 El Camino Real		Santa Clara	CA	95050	3/29/2024	\$3,360.00	Professional Services
TeamWorks, Inc.	2010 El Camino Real		Santa Clara	CA	95050	5/2/2024	\$10,127.00	Professional Services
TeamWorks, Inc.	2010 El Camino Real		Santa Clara	CA	95050	5/28/2024	\$3,378.00	Professional Services
United Healthcare	PO Box 1459		Minneapolis	MN	55440	3/12/2024	\$21,903.14	Insurance Benefits
United Healthcare	PO Box 1459		Minneapolis	MN	55440	4/10/2024	\$17,252.72	Insurance Benefits
United Healthcare	PO Box 1459		Minneapolis	MN	55440	5/10/2024	\$19,970.51	Insurance Benefits

In re: Neuron Fuel, Inc.

Case No. 24-11162

Attachment 4

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

Insider's name	Address 1	City	State	Zip	Date	Total amount or value	Reasons for payment or transfer	Relationship to debtor
Epic Creations Inc	650B Fremont Ave #330	Los Altos	CA	94024	9/7/2023	\$134,110.40	Unknown	Affiliated with Parent Entity
Kelvin Chong	Address on File				9/29/2023	\$14,583.33	Payroll	Former executive
Kelvin Chong	Address on File				10/13/2023	\$14,583.33	Payroll	Former executive
Kelvin Chong	Address on File				10/31/2023	\$14,583.33	Payroll	Former executive
Kelvin Chong	Address on File				11/15/2023	\$14,583.33	Payroll	Former executive
Kelvin Chong	Address on File				11/30/2023	\$14,583.33	Payroll	Former executive
Kelvin Chong	Address on File				12/15/2023	\$11,983.57	Payroll	Former executive
Kelvin Chong	Address on File				12/29/2023	\$13,799.20	Payroll	Former executive
Kelvin Chong	Address on File				1/12/2024	\$680.18	Payroll	Former executive
Kelvin Chong	Address on File				1/12/2024	\$5,234.01	Payroll	Former executive
Kelvin Chong	Address on File				1/31/2024	\$7,278.83	Payroll	Former executive
Kelvin Chong	Address on File				2/15/2024	\$7,278.82	Payroll	Former executive
Kelvin Chong	Address on File				2/29/2024	\$7,278.83	Payroll	Former executive
Kelvin Chong	Address on File				3/15/2024	\$7,278.82	Payroll	Former executive
Kelvin Chong	Address on File				3/29/2024	\$7,278.82	Payroll	Former executive
Kelvin Chong	Address on File				4/15/2024	\$4,131.40	Payroll	Former executive
Kelvin Chong	Address on File				4/30/2024	\$7,278.82	Payroll	Former executive
Kelvin Chong	Address on File				5/15/2024	\$7,278.83	Payroll	Former executive
Kelvin Chong	Address on File				5/31/2024	\$7,278.82	Payroll	Former executive
Krishna Vedati	Address on File				9/29/2023	\$33,333.33	Payroll	Former executive
Krishna Vedati	Address on File				10/13/2023	\$33,333.33	Payroll	Former executive
Krishna Vedati	Address on File				10/31/2023	\$33,333.33	Payroll	Former executive
Krishna Vedati	Address on File				11/15/2023	\$33,333.33	Payroll	Former executive
Krishna Vedati	Address on File				11/30/2023	\$33,333.33	Payroll	Former executive
Krishna Vedati	Address on File				12/15/2023	\$33,333.33	Payroll	Former executive
Krishna Vedati	Address on File				12/29/2023	\$33,333.33	Payroll	Former executive
Krishna Vedati	Address on File				1/12/2024	\$684.38	Payroll	Former executive
Krishna Vedati	Address on File				1/12/2024	\$9,615.01	Payroll	Former executive
Krishna Vedati	Address on File				1/31/2024	\$10,042.64	Payroll	Former executive
Krishna Vedati	Address on File				2/15/2024	\$10,042.66	Payroll	Former executive
Krishna Vedati	Address on File				2/29/2024	\$10,042.64	Payroll	Former executive
Krishna Vedati	Address on File				3/15/2024	\$10,042.66	Payroll	Former executive
Krishna Vedati	Address on File				3/29/2024	\$10,042.64	Payroll	Former executive
Krishna Vedati	Address on File				4/15/2024	\$10,042.66	Payroll	Former executive
Krishna Vedati	Address on File				4/30/2024	\$10,042.65	Payroll	Former executive
Krishna Vedati	Address on File				5/15/2024	\$10,042.65	Payroll	Former executive
Krishna Vedati	Address on File				5/31/2024	\$10,042.65	Payroll	Former executive
Srinivas Mandyam	Address on File				9/29/2023	\$20,833.33	Payroll	Former executive
Srinivas Mandyam	Address on File				10/13/2023	\$20,833.33	Payroll	Former executive

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

Attachment 4

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

Insider's name	Address 1	City	State	Zip	Date	Total amount or value	Reasons for payment or transfer	Relationship to debtor
Srinivas Mandyam	Address on File				10/31/2023	\$20,833.33	Payroll	Former executive
Srinivas Mandyam	Address on File				11/15/2023	\$20,833.33	Payroll	Former executive
Srinivas Mandyam	Address on File				11/30/2023	\$20,833.33	Payroll	Former executive
Srinivas Mandyam	Address on File				12/15/2023	\$20,833.33	Payroll	Former executive
Srinivas Mandyam	Address on File				12/29/2023	\$20,833.33	Payroll	Former executive
Srinivas Mandyam	Address on File				1/12/2024	\$673.85	Payroll	Former executive
Srinivas Mandyam	Address on File				1/12/2024	\$5,877.98	Payroll	Former executive
Srinivas Mandyam	Address on File				1/31/2024	\$6,239.99	Payroll	Former executive
Srinivas Mandyam	Address on File				2/15/2024	\$6,239.99	Payroll	Former executive
Srinivas Mandyam	Address on File				2/29/2024	\$6,239.99	Payroll	Former executive
Srinivas Mandyam	Address on File				3/15/2024	\$6,239.98	Payroll	Former executive
Srinivas Mandyam	Address on File				3/29/2024	\$6,239.99	Payroll	Former executive
Srinivas Mandyam	Address on File				4/15/2024	\$6,239.98	Payroll	Former executive
Srinivas Mandyam	Address on File				4/30/2024	\$6,239.99	Payroll	Former executive
Srinivas Mandyam	Address on File				5/15/2024	\$6,239.99	Payroll	Former executive
Srinivas Mandyam	Address on File				5/31/2024	\$6,239.98	Payroll	Former executive

In re: Neuron Fuel, Inc.

Case No. 24-11162

Attachment 7

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

Case Title	Case number	Nature of case	Court name	Court address 1	Court City	Court State	Court Zip	Status of case (e.g. Pending, On appeal, Concluded)
KAUSTAV MITRA vs NEURON FUEL, INC., et al.,	24CV434945	Other Employment Unlimited	Superior Court of California, County of Santa Clara	191 N. First St.	San Jose	CA	95113	Pending
KELVIN CHONG et al vs Neuron Fuel, Inc. Inspilearn and Think & Learn Pvt Limited.,	24CV432739	Breach of Contract/Warranty Unlimited (06)	Superior Court of California, County of Santa Clara	191 N. First St.	San Jose	CA	95113	Pending
MANDYAM v. NEURON FUEL, INC	24CV432742	Breach of Contract	Superior Court of California, County of Santa Clara	191 N. First St.	San Jose	CA	95113	Pending
TYLER ORTMAN vs. NEURON FUEL, INC. d/b/a TYNKER, a Delaware corporation,	CGC-24-613946	Breach of Contract/Warranty	Superior Court of California, County of Santa Clara	400 McAllister St	San Francisco	CA	94102	Pending
VEDATI v. NEURON FUEL, INC	24CV432743	Breach of Contract	Superior Court of California, County of Santa Clara	191 N. First St.	San Jose	CA	95113	Pending
WILLIAM JENNER vs NEURON FUEL, INC., et al.		Violation of Colorado Wage Claim Act, Breach of Contract, Civil Theft	Douglas County District Court, Colorado	4000 Justice Way Ste. 2009	Castle Rock	CO	80109	Concluded

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

Attachment 13

Transfers not already listed on this statement

Who received the transfer?	Address 1	City	State	Zip	Relationship to the debtor	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
Amanda Jeanne Ohsiek	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$5,094.04
Arman Christian Tarkhanian	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$13,609.37
Catherine Jean Blackwell	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$15,309.87
David Juston Lockhart	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$10,349.37
Henry Hengrui Zhang	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$12,442.28
Jamie May	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$8,281.61
Jean-Luc Patrick Harbin	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$8,169.20
Jose Enrique Tong	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$15,167.48
Justin Ryan Magee	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$12,054.09
Kaustav Mitra	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	1/27/2023	\$87,021.71
Lea Teresa Schauer	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$9,939.89
Leandra R McGriff	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$13,068.04

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

Attachment 13

Transfers not already listed on this statement

Who received the transfer?	Address 1	City	State	Zip	Relationship to the debtor	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
Nadezhda Loenova	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$5,305.64
Nathan George Amarandos	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$10,350.03
Patrick Yiang Gan	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$19,828.02
Philip Daniel Rezac	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$5,097.59
Teri C Llach	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	1/27/2023	\$122,907.35
Tiffanie Yu-Tong Lo	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$6,383.97
Tyler Paul Ortman	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$9,388.70
Venkat Varada	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$22,132.01
Vidya Mandyam	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$7,799.48
Yoshinobu D Sakaguchi	Address on file				Employee and Former Shareholder	Stock Payment required as per Merger Agreement Transactions	12/23/2022	\$13,219.95

In re: Neuron Fuel, Inc.

Case No. 24-11162

Attachment 26d

Books, records and financial statements - Financial institution to whom financial statement was issued

Name	Address 1	Address 2	City	State	Zip	Country
Downing & Company LLC	5933 NE Win Sivers Dr		Portland	OR	97220	
FinMates Business Solutions	B-715 Jaswaanti Allied Business Center	Ramchandra Lane	Mumbau Malad west	Maharashtra	4000064	India
Krishna Vedati	650B Freemont Avenue	Suite 330	Los Altos	CA	94024	
Pun Group	200 E. Sandpointe Ave	Suite 600	Santa Ana	CA	92707	
Srinivas Mandyam	650B Freemont Avenue	Suite 330	Los Altos	CA	94024	
Think and Learn Pvt Ltd	2nd Floor, Tower D, IBC Knowledge Park	4/1, Bannerghatta Main Road	Bengaluru, Karnataka			India
VOUCH, Philadelphia Insurance Companies	3739 Balboa St #1073		San Francisco	CA	94121	