

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	:	x
	:	Chapter 11
	:	
PARETEUM CORPORATION, <i>et al.</i> ,	:	Case No. 22-10615 (LGB)
	:	
Debtors. ¹	:	Jointly Administered
	:	
	:	x

**SCHEDULES OF ASSETS AND LIABILITIES FOR
ARTILIUM GROUP LTD. (CASE NO. 22-10621)**

¹ The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, if applicable, are: Pareteum Corporation (7538); Pareteum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Pareteum Europe B.V.; Artilium Group Ltd. (f/k/a Artilium PLC); Pareteum Asia Pte. Ltd.; and Pareteum N.V. (f/k/a Artilium N.V.). The Debtors' corporate headquarters is located at 1185 Avenue of the Americas, 2nd Floor, New York, NY 10036.



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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

PARETEUM CORPORATION, *et al.*,

Debtors.¹

Chapter 11

Case No.: 22-10615 (LGB)

(Jointly Administered)

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

On May 15, 2022 (the "Petition Date"), Pareteum Corporation ("Pareteum") and eight of its affiliated debtors and debtors in possession in the above-captioned Chapter 11 cases (each a "Debtor" and, collectively, the "Debtors") commenced voluntary cases (the "Chapter 11 Cases") under chapter 11 of title 11, United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

The Debtors continue to operate their businesses and manage their properties as debtors and debtors in possession, pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The Chapter 11 Cases have been consolidated for procedural purposes only and are being jointly administered under case number 22-10615 (LGB).

The Schedules of Assets and Liabilities (the "Schedules") and Statements of Financial Affairs (the "Statements") were prepared pursuant to Bankruptcy Code section 521 and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") by management of the Debtors with unaudited information available as of the Petition Date.

¹ The Debtors in the Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, if applicable, are: Pareteum Corporation (7538); Pareteum North America Corp. (f/k/a Elephant Talk North America Corp.) (9623); Devicescape Holdings, Inc. (2909); iPass, Inc. (4598); iPass IP LLC (2550); Pareteum Europe B.V.; Artilium Group Ltd. (f/k/a Artilium PLC); Pareteum Asia Pte. Ltd.; and Pareteum N.V. (f/k/a Artilium N.V.). The Debtors' corporate headquarters is located at 1185 Avenue of the Americas, 2nd Floor, New York, NY 10036.

These *Global Notes and Statement of Limitations, Methodology, and Disclaimers Regarding the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs* (the "Global Notes") are incorporated by reference in, and comprise an integral part of, each of the Debtors' Schedules, sub-Schedules, Statements, sub-Statements, exhibits, and continuation sheets, and should be referred to in connection with any review of the Schedules and Statements. Disclosure of information in one Schedule, sub-Schedule, Statement, sub-Statement, exhibit, or continuation sheet, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedule, Statement, exhibit, or continuation sheet.

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

Reservation of Rights. The Debtors' Chapter 11 Cases are large and complex. The Debtors' management has made every reasonable effort to ensure that the Schedules and Statements are as accurate and complete as possible, based on the information that was available to them at the time of preparation.

The Debtors have made reasonable efforts to schedule the assets and liabilities, required financial information, and cash disbursements according to the appropriate Debtor entity. However, because the Debtors' accounting systems and practices are disparate reporting systems that had never been fully integrated through the historical acquisitions, it is possible that not all scheduled information is attributed or recorded with the correct Debtor entity on these Schedules and Statements.

Subsequent information or discovery may result in material changes to these Schedules and Statements, and inadvertent errors or omissions may have occurred. As the Schedules and Statements contain unaudited information, which is subject to further review, verification, and potential adjustment, there can be no assurance that these Schedules and Statements are accurate and/or complete. Accordingly, the Debtors reserve all rights to supplement and amend the Schedules and Statements.

The Debtors have made reasonable efforts to characterize, classify, categorize or designate the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements correctly. Due to the complexity and size of the Debtors' businesses, however, the Debtors may have improperly characterized, classified, categorized, or designated certain items. In addition, certain items reported in the Schedules and Statements 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 rights or obligations represented by such item.

Nothing contained in the Schedules and Statements or these Global Notes shall constitute an admission or a waiver of rights with respect to these Chapter 11 Cases, including, but not limited to, any issues involving substantive consolidation for plan purposes, subordination, and/or causes of action arising under the provisions of Chapter 5 of the Bankruptcy Code and

other relevant non-bankruptcy laws to recover assets or avoid transfers. For the avoidance of doubt, listing a claim on Schedule D as “secured,” on Schedule E as “priority,” on Schedule F as “unsecured priority,” or listing a contract or lease on Schedule G as “executory” or “unexpired,” does not constitute an admission by the Debtors of the legal rights of the claimant and/or contractual counterparty, or a waiver of a Debtor’s right to recharacterize or reclassify such claim or contract. Failure to designate a claim on a given Debtor’s Schedules as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by the Debtors that such amount is not “disputed,” “contingent,” or “unliquidated” or that such claim is not subject to objection. The Debtors reserve their respective rights to dispute, or assert offsets, setoffs, or defenses to, any claim reflected on the Schedules as to the nature, amount, liability, or status or to otherwise subsequently designate any claim as disputed, contingent, and/or unliquidated.

1. Basis of Presentation. The Debtors historically prepared consolidated quarterly and annual consolidated financial statements that were audited annually (The last full year SEC-filed audit was for calendar year 2020. There was a subsequent 10-Q filed for Q1 2021) and included all of the Debtors, as well as affiliated non-Debtor entities. Unlike the consolidated financial statements, the Schedules and Statements generally reflect the assets and liabilities of each Debtor on a non-consolidated basis. Accordingly, the amounts listed in the Schedules and Statements will likely differ, at times materially, from the consolidated financial reports prepared historically by the Debtors.

Although the Schedules and Statements may, at times, incorporate information prepared in accordance with GAAP (General Accepted Accounting Principles), the Schedules and Statements neither purport to represent nor reconcile to financial statements otherwise prepared and/or distributed by the Debtors in accordance with GAAP.

2. Reporting Date. Each Debtor operates on a fiscal year ending on December 31st annually. All asset and liability information, except where otherwise noted, is provided as of April 30, 2022.

3. Currency. All amounts are reflected in U.S. dollars, which the Debtors use as their reporting currency. The Debtors conduct business in many foreign jurisdictions and foreign currencies. The amounts in U.S. dollars reflect the Debtors’ internal currency translation reporting systems except for Debtor Pareteum N.V. Pareteum N.V.’s books are reported in EUR only. The Debtors have assumed a \$1.04 USD/EUR rate for all of Pareteum N.V.’s amounts.

4. Estimates and Assumptions. The preparation of the Schedules and Statements required the Debtors to make estimates and assumptions that affected the reported amounts of certain assets and liabilities, the disclosure of certain contingent assets and liabilities, and the reported amounts of revenue and expense. Actual results could differ materially from these estimates. The Debtors reserve the right to amend the reported amounts of assets, liabilities, revenues, and expenses to reflect changes in those estimates or assumptions.

5. Totals. All totals that are included in the Schedules and Statements represent totals of all known amounts. To the extent there are unknown or undetermined values or, conversely, claims

listed as unliquidated, contingent and/ or disputed, the actual totals may be different than the listed totals.

6. Undetermined, To be Determined or Unknown Amounts. The description of an amount as “undetermined,” “to be determined,” or “unknown” is not intended to reflect upon the materiality of such amount. Certain amounts may be clarified during the course of the Chapter 11 Cases.

7. Asset Presentation and Valuation. The Debtors’ assets presented are based on values consistent with their books and records. These values do not purport to represent the ultimate value that would be received in the event of a sale, and may not represent economic value as determined by an appraisal or other valuation technique. As it would be prohibitively expensive and an inefficient use of estate assets for the Debtors to obtain current economic valuations for all of their assets, unless otherwise noted, the carrying value on the Debtors’ books (*e.g.*, net book value), rather than current economic values, is reflected on the Schedules and Statements.

8. Cash Management. The Debtors use an integrated, centralized cash management system to facilitate the collection, concentration and disbursement of the various Debtors’ funds in over twenty countries around the world. As a result, certain payments in the Schedules and Statements may have been made prepetition by one entity on behalf of another entity through the operation of the consolidated cash management system. A description of the Debtors’ prepetition cash management system is contained in the *Debtors’ Motion Seeking Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue to Operate their Cash Management System, Including Existing Bank Accounts, (B) Honor Certain Prepetition Obligations Related Thereto, (C) Maintain Existing Bank Accounts and Utilize Existing Business Forms, and (D) Continue to Perform Intercompany Transactions, and (II) Granting Related Relief* [Docket No. 9].

9. Contingent Assets and Causes of Action. Despite their reasonable efforts to identify all known assets, the Debtors may not have listed all of their causes of action or potential causes of action against third parties as assets in their Schedules and Statements, including, but not limited to, avoidance actions arising under Chapter 5 of the Bankruptcy Code and actions under other relevant non-bankruptcy laws to recover assets. The Debtors reserve all of their rights with respect to any causes of action, avoidance actions, controversy, right of set-off, cross claim, counterclaim, or recoupment, and any claim in connection with any contract, breach of duty 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 they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such claims, causes of actions, or avoidance actions or in any way prejudice or impair the assertion of such claims.

The Debtors may also possess contingent and unliquidated claims against affiliated entities (both Debtor and non-Debtor) for various financial accommodations and similar benefits they have extended from time to time, including, but not limited to, contingent and unliquidated claims for contribution, reimbursement, and/or indemnification arising from various (i) guarantees, (ii) indemnities, (iii) intercompany loans, (iv) tax-sharing agreements, (v) warranties, (vi) operational and servicing agreements, (vii) shared service agreements, and (viii) other arrangements.

10. Guarantees and Other Secondary Liability Claims. The Debtors have used their reasonable best efforts to locate and identify guarantees and other secondary liability claims (collectively, “Guarantees”) in each of their executory contracts, unexpired leases, secured financings, debt instruments, and other similar agreements. Where such Guarantees have been identified, they have been included in the relevant Schedules of the Debtor or Debtors affected by such Guarantees. Where a Guarantee exists, co-obligors are listed on a Debtor’s Schedule H to the extent the Debtor is either the primary obligor or the guarantor of the relevant obligation. To the extent that a Debtor is a guarantor, such Guarantees are also listed on its Schedule D or E/F, as appropriate, and listed as “contingent” and “unliquidated” unless otherwise specified. Further, it is possible that certain Guarantees embedded in the Debtors’ executory contracts, unexpired leases, secured financings, debt instruments and other such agreements may have been inadvertently omitted. Thus, the Debtors reserve their rights to amend the Schedules and Statements to the extent that additional Guarantees are identified. In addition, the Debtors reserve the right to amend the Schedules and Statements to recharacterize, reclassify, add, or remove any such contract or claim.

11. Pledged Assets. A significant amount of the assets listed on the Debtors’ Schedule A/B have been pledged as collateral by the Debtors. Assets pledged as collateral include, among other things, cash, accounts receivable, securities, inventories, intellectual property/trademarks, equipment, equity interests in subsidiaries, contract rights, and other related assets.

In certain instances, Pareteum or another Debtor may be a co-obligor or guarantor with respect to the obligations of another Debtor or non-Debtor, which obligation or guarantee is secured by property pledged by the Debtor.

12. Leases and Executory Contracts. Certain contracts or leases of the Debtors are reflected twice in a Debtor’s Schedules – once in the Debtor’s Schedule G as an executory contract and again in the in its Schedule D or F, as appropriate, based on the value of open A/P due to the contract counterparty. Nothing herein or in the Schedules or Statements shall be construed as a concession, admission or evidence as to the determination of the legal status of any leases identified in the Schedules or Statements, including whether such leases: (i) constitute an executory contract within the meaning of section 365 of the Bankruptcy Code or other applicable law; or (ii) have not expired or been terminated or otherwise are not current in full force and effect, and the Debtors reserve all of their rights.

13. Intercompany Transactions. The Debtors are nine entities of a corporate organization with forty-seven entities. As such, there are a large number of intercompany transactions both between Debtor entities and between Debtor and non-Debtor entities. For the avoidance of

doubt, all intercompany balances, whether between Debtors or between Debtors and non-Debtors are presented herein. The financial statements of certain Debtor and non-Debtor entities are denominated in currency values other than USD on a standalone reporting basis. As such, the intercompany balances of these certain Debtor and non-Debtor entities denominated in foreign currencies have been translated into USD pursuant to Note 3 above. The Debtors do not present these intercompany balances on a net basis as a result of currency translation. Certain intercompany balances between counterparties may present reconciling differences due to changes in exchange rates over time. As such, receivables and payables are presented at their full value both as part of Schedule A/B 77 and Schedule E/F, Part 2.

14. Liabilities. Some of the scheduled liabilities are unknown, contingent, and/or unliquidated at this time. In such cases, the amounts are listed as “unknown.” Further, liabilities such as certain deferred liabilities, accruals, or general reserves are included as “unknown” and do not represent specific claims as of the Petition Date for each Debtor. Due to the nature of the Debtors’ use of network and software services, the Debtors recognize additional accrued pre-petition liabilities for amounts that have yet to be invoiced, however they are unable to accurately state the amount used pursuant to their various service agreements. Accordingly, the total amounts listed for some categories of liabilities in the Schedules and the Statements may not be equal to the aggregate amount of the Debtors’ total liabilities as noted on any financial statements issued prior to the Petition Date.

The liabilities listed on the Schedules and Statements do not reflect any analysis of claims under section 503(b)(9) of the Bankruptcy Code. Accordingly, the Debtors reserve all rights to dispute or challenge the validity of any asserted claims under section 503(b)(9) of the Bankruptcy Code or the characterization of the structure of any such transaction or any document or instrument related to any creditor’s claim.

15. Creditor Facilities. Although there may be multiple parties that hold a portion of the debt comprising the Debtors’ prepetition credit facilities and notes, only the administrative agents, as applicable, have been listed for purposes of Schedule D, E/F, and H.

16. Confidentiality. The home addresses and personally identifiable information of most of the Debtors’ current employees (including directors and officers) have been redacted to ensure confidentiality.

17. First Day Orders. The Bankruptcy Court has authorized (each, a “First Day Order”) the Debtors to pay, in whole or in part, various outstanding prepetition claims, including but not limited to, payments relating to the Debtors’ employee wages and compensation, severance, benefits, and reimbursable business expenses; goods and services ordered prepetition but received post-petition; insurance obligations; and pre-petition taxes and fees. Certain of these claims have been paid in accordance with the First Day Orders. Any claims that may have been paid as part of these orders have been listed as contingent and unliquidated as they may no longer have any associated liability.

In addition, the Bankruptcy Court has authorized the Debtors to pay certain prepetition foreign vendors and lienholders. Accordingly, any claims that may have been paid as part of these

orders have been listed as contingent and unliquidated as they may no longer have any associated liability.

The Debtors reserve their rights to object to any listed claims on the grounds that, among other things, such claims have already been satisfied pursuant to a First Day Order. The estimate of claims set forth in the Schedules may not reflect assertions by the Debtors' creditors of a right to have such claims paid or reclassified under the Bankruptcy Code or orders of the Bankruptcy Court.

18. Excluded Assets and Liabilities. The Debtors believe that they have identified, but did not necessarily value, all material categories of assets and liabilities in the Schedules. The Debtors have excluded the following items which may be included in their GAAP financial statements from the Schedules: accrued salaries, employee benefit accruals, and certain other accruals, capitalized interest, debt acquisition costs, goodwill, financial instruments, certain other assets, and gains. The Debtors also have excluded rejection damage claims of counterparties to executory contracts and unexpired leases that may be rejected, to the extent such damage claims exist. Other immaterial assets and liabilities may also have been excluded.

19. Intellectual Property Rights. Exclusion of certain intellectual property shall not be construed to be an admission that those intellectual property rights have been sold, abandoned, terminated, assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction, or otherwise have expired by their terms. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that those intellectual property rights have not been sold, abandoned, terminated, assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction, or otherwise have not expired by their terms. Accordingly, the Debtors reserve all of their rights as to the legal status of all intellectual property rights.

20. Liens. The inclusion on Schedule D of creditors is not an acknowledgement of the validity, extent, or priority of any liens, and the Debtors reserve their right to challenge such liens and the underlying claims on any ground whatsoever. A careful review of the applicable agreements and other relevant documents is necessary for a complete description of the collateral and the nature, extent and priority of any liens. Nothing in these Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements or an acknowledgment of same. Certain liens may have been inadvertently marked as disputed but had previously been acknowledged in an order of the Court as not being disputed by the Debtors. It is not the Debtors' intent that Schedules be construed to supersede any orders entered by the Bankruptcy Court.

21. Insiders. For the purposes of their responses to Statement Question 28, the Debtors have listed the current officers and directors for each individual Debtor entity to the extent available based on current records. For the purposes of Statement Question 29, the officers and directors who have left the Company all did so prior to the lookback period. For purposes of Statement Question 4 and 30, the Debtors have only included the following as "insiders," consistent with the Debtors financial reporting obligations to the U.S. Security Exchange Commission: all members of the board of directors of Debtors and Debtors' principal officers (members of management who are responsible for determining the Company's operating

policies and financial undertakings, including Vice-Presidents, Chief Executives and Senior Directors).

Persons listed as “insiders” have been included for informational purposes only and do not constitute an admission that any such individuals are insiders for purposes of the Bankruptcy Code or otherwise. The Debtors do not take any position with respect to: (a) such person’s influence over the control of the Debtors; (b) the management responsibilities or functions of such individual; (c) the decision-making or corporate authority of such individual; or (d) whether such individual could successfully argue that he or she is not an “insider” under applicable law, including the federal securities laws, or with respect to any theories of liability or for any other purpose.

22. Signatory. The Schedules and Statements have been signed by Laura Thomas in her capacity as Interim Chief Financial Officer of Pareteum. In reviewing and signing the Schedules and Statements, she has necessarily relied upon the efforts, statements and representations of various of the Debtors’ personnel and professionals. She has not (and could not have) personally verified the accuracy of each such statement and representation, including statements and representations concerning amounts owed to creditors and their addresses.

23. COVID-19. The Debtors have filed these Schedules and Statements amidst the unprecedented circumstances arising from the global COVID-19 pandemic. Such circumstances have complicated the preparation of these Schedules and Statements and Global Notes in as much as the Debtors’ management and outside professionals have been limited to working remotely and have been unable to meet in person.

24. Limitation of Liability. The Debtors and their officers, employees, agents, attorneys, and financial advisors do not guarantee or warrant the accuracy, completeness, or correctness of the data that is provided herein and shall not be liable for any loss or injury arising out of or caused, in whole or in part, by the acts, errors, or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating, or delivering the information contained herein. The Debtors and their officers, employees, agents, attorneys, and financial advisors expressly do not undertake any obligation to update, modify, revise, or re-categorize the information provided herein or, except to the extent required by applicable law or an order of the Bankruptcy Court, to notify any third party should the information be updated, modified, revised, or re-categorized. In no event shall the Debtors or their officers, employees, agents, attorneys, and financial advisors be liable to any third party for any direct, indirect, incidental, consequential, or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business, or lost profits), whether foreseeable or not and however caused.

Schedules of Assets and Liabilities

Schedule A/B Notes.

- **General.** Each Debtors’ assets in Schedule A/B are listed at net book value as of the Petition Date, unless otherwise noted, and may not necessarily reflect the market or recoverable value of these assets as of the Petition Date.

- Cash and Cash Equivalents (AB1 through AB5). The reported bank balances include cash held in various currencies, converted into U.S. dollars per the Debtors' accounting policies as of the Petition Date. The Debtors excluded accounts with no current balances that may be seldomly used or inactive or were closed shortly after the filing of the Petition.
- Deposits (AB7). The Debtors have made reasonable efforts to identify all deposits. However, the Schedules may not reflect an exhaustive list of deposits.
- Prepayments (AB8). The Debtors have made reasonable efforts to identify all prepayments. The majority of prepayments are related to software subscriptions or access fees. In addition, there was a prepayment to an insider for additional incurred expenses. This insider, on a prepetition basis, historically used his personal credit card to cover various operating expenses of the business.
- Accounts Receivable (AB11). Accounts receivable include ordinary course receivables, revenues that were unbilled as of the Petition Date and may also include any net credits in favor of the Debtors with respect to their trade payables.

Non-publicly traded stock (AB15). Ownership interests in subsidiaries and other affiliates have been identified in AB15 in an unknown value, as the fair market value of such ownership interest would be difficult to ascertain. Each Debtor's Schedule A/B reflects only those subsidiaries, trusts, and other Debtor entities in which the Debtor has a direct ownership interest. The Debtors have attempted to disclose all entity addresses, however, if no address has been readily available, those fields have been left blank. Additionally, many of the entities do not have EIN data because they are foreign domiciled. Finally, the Debtors are disclosing equity interests in two entities that are not subsidiaries of the Debtors but are separate investments in similarly situated businesses to that of the Debtors.

- Inventory (AB19 through AB26). The Debtors' only inventory is that of SIM cards that are stored at third party warehouses. The SIMs are finished goods that can be deployed as part of the Debtors' services. SIM cards have a rapid rate of obsolescence. Many of them are obsolete and have been fully written off. As such, the net book value reflects a large reserve against their original cost value.
- Office Furniture, Fixtures and Equipment (AB38 through AB45). Items listed in AB38-45 are scheduled according to their net book value. The Debtors have made reasonable efforts to identify all assets; however, it is possible that inadvertent errors, misclassifications, or omissions may have occurred, or that property of *de minimis* value is not included in response to this question.

The Debtors are a cloud-based business and are not capital/fixed asset intensive. In fact, the Debtors have not reconciled their fixed asset registers since their last audit year of 2020. Many of the fixed assets in their records were acquired as part of the various business acquisitions over the history of the Debtors. Since their asset values were fully depreciated, they did not meet materiality thresholds for auditor adjustments and the

Debtors never performed a physical inventory of these items. As such, the Debtors, in review of the assets on their fixed asset ledgers, do not believe them to be accurate.

Since the last audit date, the Debtors have managed their fixed assets pursuant to their stated process and accounting procedures. That is to say, the vast majority of the Debtors' owned assets are computer equipment that are not capitalized nor captured on the balance sheet, but are expensed due to the low cost of their acquisitions. The Debtors do not have formal lists of all the current computer equipment in use by each employee or the specific owned servers within the leased colocation centers. Furthermore, the Debtors have, on a prepetition basis, been moving substantially all their physical servers into the cloud through Amazon Web Services. The numbers presented here reflect, in aggregate, the estimated net book value, by Debtor entity, based upon the Debtors' April 30 balance sheets.

- Machinery, Equipment, and Vehicles (AB46 through AB53). The Debtors do not own any vehicles, machinery or equipment. The Debtors are party to long standing car lease agreements for employee use. In Belgium, it is standard practice for companies to lease cars for certain employees as part of their total compensation package. See Schedules D and G for more information.
- Real Property (AB55 through AB59). The Debtors do not own any real property. Disclosed on this list are their interests in leased office space and data colocation centers.
- Intangibles and Intellectual Property (AB60 through AB65). The Debtors have listed all their intangibles and intellectual property on these schedules. The Debtors do not allocate value to each individual asset, but report intangible assets on a gross basis, subject to amortization on their balance sheet.

In addition, the Debtors have a royalty stream from Brother Industries Limited for the usage of their software in Brother printers and other types of equipment. The Debtors do not have this asset valued on their Balance Sheet, however recent quarterly revenues (included in Statement Question 1) have been decreasing as they ranged from \$70,000 down to \$45,000.

The Debtors have not listed or assigned any value for their goodwill. The Debtors do have goodwill of approximately \$9.5 million on a consolidated basis across the corporate organization as a result of the various acquisitions, mostly related to the Artilium entity acquisitions. However, they are unable to allocate the value of that goodwill on a Debtor-by-Debtor basis. The Debtors last performed a goodwill impairment test for the audit year 2020.

- Notes Receivable (AB71). The Debtors have a note receivable balance with third party SetRoc Mobile Group SAS. The value reported here reflects accrued interest and outstanding principal through the Petition Date. On a post-petition basis, the Debtors have written off the full value of this receivable.

- Tax Refunds and Unused Net Operating Losses (“NOL”) (AB72). The Debtors have yet to file their 2021 tax return. As such, all NOL data is presented based upon their latest filed 2020 tax return. Loss carryforward expiration periods have been considered such that these amounts represent the pre-2021 utilizable NOLs as of 2022. The Debtors listed tax years where the information was known and estimated the dates for certain of the entities. For the avoidance of doubt, the NOLs at the foreign entities are the equivalent of a federal return NOL in their respective countries.
- Interests in Insurance Policies (AB73). The Debtors maintain a variety of insurance policies including property, general liability, and workers’ compensation policies and other employee related policies. A list of the Debtors insurance policies and related information is available in the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing, but Not Directing the Debtors to (A) Continue Their Insurance Policies and Pay All Obligations Thereof, (B) Renew, Supplement, Modify, or Purchase New Insurance Coverage, (C) Maintain Surety Bonds, (D) Honor the Terms of the Financing Agreement and Pay Premiums Thereunder, (II) Authorizing Applicable Banks and Other Financial Institutions to Honor and Process Related Checks and Transfers and (III) Granting Related Relief* [Docket 10].
- Causes of Action (AB74-75). The Debtors have listed a cause of action they believe they have against a vendor and customer, Deutsche Telekom AG (“DTAG”). DTAG commenced an action against debtor iPass, Inc., as a customer, for non-payment of certain contractual obligations owed by iPass, Inc. to DTAG. Separately, iPass, Inc., was owed approximately \$890,000 in receivables by DTAG, and had wanted to set off those debt obligations. iPass, Inc. believes it still has the right to assert counterclaims against DTAG for its nonpayment of receivables due to iPass.

In addition, the Debtors believe they may have meritorious causes of action against certain advisors, professional firms and former members of the Debtors’ executive team that were involved with the misreporting of revenue.

- Other Property Not Already Listed (AB77). Disclosed here are the Debtors’ intercompany receivables, both from other Debtors and non-Debtor entities. The Debtors do not provide net intercompany receivables/payables due to reconciling differences as a result of currency translation. See Note 13 above for more information. These amounts reflect receivables that have grown over the course of the Debtors’ corporate life and reflect amounts that are due for shared services and other transfer pricing arrangements. They are eliminated as part of the financial reporting on a consolidated basis.

Schedule D Notes.

- Creditors’ claims on Schedule D arose, or were incurred, on various dates. In certain instances, the date on which such claim arose may be an open issue of fact.
- Except as otherwise agreed in accordance with a stipulation and order entered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge the validity,

perfection, or immunity from avoidance of any lien listed on Schedule D purported to be granted to a secured creditor or perfected in any specific asset.

- Except as specifically stated herein, lessors of real property and equipment, utility companies, and any other parties which may hold security deposits or other security interests, have not been listed on Schedule D. The Debtors have also not listed on Schedule D any parties whose claims may be secured through rights of setoff, deposits, or advance payments.
- Certain claims are listed on Schedule D as “unliquidated” because the value of the collateral securing such potential claims is unknown. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any creditor’s claim or the characterization of the structure of any transaction or any document or instrument (including, without limitation, any intercompany agreement) related to such creditor’s claim.
- The Debtors have not included on Schedule D the claims of any parties that may believe their claims are secured through setoff rights or inchoate statutory lien rights. The amounts outstanding under the Debtors’ prepetition secured credit facilities and secured notes reflect the approximate principal amounts and accrued interest as of the Petition Date.
- The descriptions provided on Schedule D are intended only as a summary. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent and priority of any liens. Nothing in these Global Notes or in the Schedules and Statements shall be deemed a modification, interpretation or an acknowledgment of the terms of such agreements or related documents.

Schedule E/F Notes.

- The Debtors have made reasonable efforts to report all priority and general unsecured claims against the Debtors on Schedule E/F based on the Debtors’ books and records as of the Petition Date. However, the actual value of claims against the Debtors may vary significantly from the represented liabilities. Moreover, because the Debtors have scheduled all claims in U.S. dollars, foreign creditors asserting claims in local currencies may disagree with the scheduled amounts due to differences in applied conversion rate. Parties in interest should not accept that the listed liabilities necessarily reflect the correct amount of any unsecured creditor’s allowed claims or the correct amount of all unsecured claims. Similarly, parties in interest should not anticipate that recoveries in these cases will reflect the relationship of the aggregate asset values and aggregate liabilities set forth in the Schedules. Parties in interest should consult their own professionals and advisors with respect to pursuing a claim. Although the Debtors and their professionals have generated financial information and data the Debtors believe to be reasonable, actual

liabilities (and assets) may deviate significantly from the Schedules due to certain events that occur throughout these Chapter 11 Cases.

- The claims listed on Schedule E/F arose or were incurred on various dates. In certain instances, the date on which a claim arose may be unknown or subject to dispute. Although reasonable efforts have been made to determine the date upon which claims listed in Schedule E/F was incurred or arose, fixing that date for each claim in Schedule E/F would be unduly burdensome and cost-prohibitive and, therefore, the Debtors have not listed a date for each claim listed on Schedule E/F.
- On Schedule E/F, Part 2, each Debtor has disclosed that Debtor's intercompany payables, with all other Debtor and non-Debtor entities. The intercompany payables reflect amounts owed pursuant to various ordinary course transactions between Debtor and non-Debtor entities. The Debtors have made all reasonable efforts to schedule all outstanding obligations between each Debtor and other non-Debtor entities. Nonetheless, the list may be incomplete.
- The Bankruptcy Court has authorized the Debtors to pay, in whole or in part, prepetition claims relating to the Debtors' employee wages and compensation, benefits, and reimbursable business expenses. Accordingly, a Debtor's Schedule E/F reflects those employee related claims due and owing as of the Petition Date whether or not they've been ultimately satisfied by the First Day Motions.
- Schedule E/F also contains information regarding certain litigation creditors involving the Debtors. However, certain omissions may have occurred. The inclusion of any judgement value in the Schedules and Statements does not constitute an admission by the Debtors of any liability.
- Certain litigations reflected as claims for or against one Debtor may relate to one or more of the other Debtors. The Debtors have made commercially reasonable efforts to record these actions in the Schedules and Statements of each Debtor that is party to the action. Moreover, given the number of litigations involving Debtors, the Schedules do not contain specific details of every litigation, such as the names and addresses of each party to a given litigation.
- In the ordinary course of business, the Debtors generally receive invoices for goods and services after the delivery of such goods or services. As of the filing of the Schedules and Statements, the Debtors had not received all invoices for payables, expenses, or liabilities that may have accrued before the Petition Date. Furthermore, payments to foreign vendors and lienholders made subsequent to the filing of these Schedules will not be reflected in these Schedules. The Debtors reserve the right, but are not required, to amend Schedules E/F if they receive such invoices and/ or make such payments. The claims of individual creditors are generally listed at the amounts recorded on the Debtors' books and records and may not reflect all credits or allowances due from the creditor. The Debtors reserve all of their rights concerning credits or allowances.

Schedule G Notes.

- The Debtors hereby reserve all rights to dispute the validity, status, or enforceability of any contracts, agreements or leases set forth in Schedule G and to amend or supplement Schedule G as necessary. Additionally, the placing of a contract or lease onto Schedule G shall not be deemed an admission that such contract is an executory contract or unexpired lease, or that it is necessarily a binding, valid, and enforceable contract. Any and all of the Debtors' rights, claims and causes of action with respect to the contracts and agreements listed on Schedule G are hereby reserved and preserved. In addition, the Debtors are continuing their review of all relevant documents and expressly reserve their right to amend all Schedules at a later time as necessary and/or to challenge the classification of any agreement as an executory contract or unexpired lease in any appropriate filing.
- In some cases, the same contract counterparty appears multiple times in a Debtor's Schedule G. This multiple listing is generally intended to reflect distinct agreements between the applicable Debtor and such counterparty, however, due to the magnitude of data, it is possible that a multiple listing may be the result of duplicates. As part of Schedule G, the Debtors made best efforts to include executory contracts and all supporting documents (e.g., amendments) to executory contracts listing.
- Omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease. The Debtors' rights under the Bankruptcy Code with respect to any such omitted contracts or agreements are not impaired by the omission. A Debtor's Schedule G may be amended at any time to add or remove, as the case may be, any omitted contract, agreement or lease.
- The contracts, agreements, and leases listed on Schedule G may have expired or may have been rejected, terminated, assigned, modified, amended, and/or supplemented from time to time by various amendments, change orders, restatements, waivers, estoppel certificates, letters, and other documents, instruments, and agreements that may not be listed therein or that may be listed as a single entry. The Debtors expressly reserve their rights to challenge whether such related materials constitute an executory contract, a single contract or agreement, or multiple, severable, or separate contracts.
- Certain of the leases listed on Schedule G may contain renewal options, options to purchase, rights of first refusal, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth on Schedule G. Certain of the agreements listed on Schedule G may also be in the nature of conditional sales agreements or secured financings, and their inclusion on Schedule G is not an admission that the agreement is an executory contract, financing agreement, or otherwise.
- Certain of the contracts, agreements, and leases listed on Schedule G may have been entered into by more than one of the Debtors. Further, in certain instances, the specific Debtor obligor to certain of the executory contracts could not be specifically ascertained.

In such cases, the Debtors have made their best efforts to determine the correct Debtor's Schedule G on which to list such executory contract.

Schedule H Notes.

- In the ordinary course of their businesses, the Debtors may be involved in pending or threatened litigation and claims. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-claims and counterclaims against other parties. Not all claims may have been set forth individually on Schedule H.

Statement of Financial Affairs

Statement Question 1 and 2 – Revenue. Revenues are based on the allocable revenue to each of the Debtor entities. The interest income reported as non-business revenue is related largely to interest earned on the Debtors' deposit accounts.

Statement Question 3 – 90 Day Payments. Due to the complex nature of the Debtors' global operations, the listed 90-day payments likely do not constitute an exhaustive list. The Statements do not include payments that were made by non-Debtor affiliates of the Debtors where part, or all, of the payment benefitted one or more of the Debtors. Likewise, some disbursements made by one or more of the Debtors within the 90-day period may have benefitted non-Debtor affiliates. Payments by Debtors to vendors through intermediaries may not reflect the ultimate beneficiary of these payments; however, the Debtors have worked to reclassify these payments where possible. Specifically, one insider, Matias Felix, has utilized his personal credit card to cover operating expenses of the Debtors. Where applicable, payments to Mr. Felix have been broken out between those that reimburse him for travel and other related business expenses and those in which he has personally paid for an operating expense (categorized as vendor under his name on the responses herein).

Statement Question 4 – Payments to Insiders. The response to Question 4 contains the full list of payments made to insiders by the Debtor entities during the one year preceding the Petition Date. Certain insiders may have received payments from non-Debtor Pareteum entities. Due to privacy and security concerns associated with the public disclosure of the names and income of the Debtors' officers and employees in their home countries, the Debtors have redacted the names of the transferees listed in response to Statement Question 4, and have instead identified the transferees by "Individual 1," "Individual 2," etc. Additionally, because certain insiders would otherwise be easily identifiable based on their respective incomes, in the interest of their privacy and security, the Debtors have also redacted the amounts of the payments for these individuals. Refer to Global Note "Insiders" for further information.

Statement Question 6 – Setoffs. The Debtors are routinely subject to setoffs from third parties in the ordinary course of business. Setoffs in the ordinary course result from routine transactions, including but not limited to, intercompany transactions, counterparty settlements pricing discrepancies, setoffs with credit card processing companies, and other disputes between Debtors and third parties. These normal setoffs are consistent with the ordinary course of business in the Debtors' industry and are not listed in the Debtors' responses to Statement Question 6. Furthermore, the Debtors engage in certain customer programs, including credits

and refunds. Such transactions were also not included in responding to Statement Question 6, although the Debtors reserve all rights with respect thereto and make no admission of waiver thereby. The Debtors reserve all rights to enforce or challenge any setoffs that have been or may be asserted.

Statement Question 7 – Legal Actions. The Debtors have made reasonable best efforts to identify all current pending litigation involving the Debtors; however, to the extent there have been omissions the Debtors will update accordingly.

Statement Question 9 – Certain Gifts and Charitable Contributions. The Debtors do not have any charitable contributions or gifts to disclose in the time frame of a material value. There may have been some gifts of lesser values, of which the Debtors do not keep any records.

Statement Question 11 – Bankruptcy Related Payments. Certain of the Debtors' advisors performed services in addition to restructuring services. The Debtors' pre-petition legal counsel, McGuireWoods LLP provided restructuring services as well as transactional services, securities law services and other general corporate legal services. The breaking out of the bankruptcy-specific services on those invoices would cause an undue burden to the Debtors. As such, the full amounts of payments to McGuireWoods LLP are presented herein.

Statement Question 13 – Transfers of Other Property. In August 2020, the Debtors sold certain equipment assets and software licenses related to a Mobile Virtual Network Enabler solution to a customer. In addition to the cash purchase price disclosed here, the Debtors recognized a gain of \$10.8 million for the difference between that consideration received and the carrying value of the property, equipment and software licenses sold.

Statement Question 14 – Previous Addresses. Due to the consolidated nature of the Debtors' operations, the same address may be listed on the schedules of multiple Debtors.

Statement Question 16 – Personally Identifiable Information. The Debtors do collect personally identifiable information related to authentication information (email address, password, etc.), device information (computer unique ids), session data (usage statistics, access point information) and optional data that may include names for billing and advertising. The Debtors use the data solely for the purpose of providing their services to end users/customers including the monitoring of behavior, the customization of services and compliance with applicable legal requirements. The Debtors company privacy policies are disclosed on its public website.

Statement Question 17 – ERISA Plan as an Employee Benefit. iPass, Inc. and Pareteum North America Corp sponsor 401(k) plans for their U.S.-based employees. The plans, while historically separate, were merged within the last year and are administered by a third party. Debtor Pareteum N.V. sponsors a group pension plan in Belgium that is disclosed in the exhibit to Statement 32.

Statement Question 20 – Off-Premises Storage. In response to Statement Question 20, the iPass, Inc. Debtors listed off-premises storage of archived documents. The appropriate

employees are provided with access to that facility as per the Company's policies. In addition, the Debtors have disclosed two warehouses that store SIM card inventory used in the Debtors' business. No Pareteum employees currently have access to these warehouses. The warehouses are automated and used for the drop-shipping of SIM card inventory.

Statement Question 25 – Businesses in Which the Debtors Have an Interest. The Debtors have listed the direct subsidiaries of each Debtor entity. In addition, the Debtors are disclosing equity interests in two entities that are not subsidiaries of the Debtors but are separate investments in similarly situated businesses to that of the Debtors.

Statement Question 26b - Firms or Individuals Who Have Audited, Compiled, Or Reviewed Debtors' Books. Due to the global nature of their business and the necessity of country-specific statutory guidance, the Debtors utilize multiple audit and advisory firms. Generally, these firms have provided the Debtors services for years, renewing engagement letters annually as appropriate and providing ad hoc services on an as needed basis. Given the nature of these long-tenured relationships, the Debtors are utilizing their historical payment dates to estimate the dates of service. Other third parties may have audited, compiled, or reviewed the Debtors' books but are not included in the Debtors' responses to Statement Question 26b.

Statement Question 26c – Firms or Individuals in Possession of Debtors' Books of Account and Records. Other third parties besides those listed may possess a subset of the Debtors' books and records but are not included in the Debtors' responses to Statement Question 26c.

Statement Question 26d – Recipients of Financial Statements. Pareteum was a publicly traded company with publicly available financial statements. Any number of parties may have received Debtors' financial statements for the purposes of Statement Question 26d. Additionally, many parties who performed diligence under the sale process received financial statements. The Debtors' disclosure is for only those parties who either are still in possession of the books/records per disclosures in 26b and 26c or are parties-in-interest (and advisors to parties in interest) to the sales process.

Statement Question 27 – Inventories. The Debtors' only inventory is that of the SIM cards as disclosed in Schedule A/B. Those SIM cards are held in the warehouses as disclosed in Statement Question 20. The warehouse operators provide virtual inventory reports to the Debtors periodically and upon request. The Debtors do not perform physical inventories.

Statement Question 28 and 29 – Current and Former Officer and Directors. While the Debtors have made reasonable best efforts to list all current officers, directors and beneficial owners, and their interest in the applicable Debtor, for each Debtor in response to Statement Questions 28 and 29, some may have been omitted. The exercise of obtaining contact information for all prior officers and directors of all Debtors, especially for the smaller subsidiary Debtors, would incur a significant burden on the Debtors' management without providing much corresponding benefit in terms of useful information to creditors and parties in interest. Specifically with respect to Question 29, no officers or directors have left the Debtors within the last year. See Global Note "Insiders" for further information.

Statement Question 30 – Payments, Distributions, or Withdrawals to Insiders. Refer to Statement Question 4 for this item.

Statement Question 31 – Consolidated Group for Tax Purposes. The U.S.-based Debtors all file their taxes as a consolidated group under the Pareteum Corp Debtor entity. All the foreign Debtors file taxes in their local jurisdictions and attach an IRS Form 5471 to the same Pareteum Corp tax return in the U.S.

Statement Question 32 – Contributions to Pension Funds. The Debtors sponsor one group pension plan in Belgium under the Pareteum N.V. entity.

Fill in this information to identify the case:

Debtor Name: In re : Artiliium Group Ltd.
 United States Bankruptcy Court for the: Southern District of New York
 Case number (if known): 22-10621 (LGB)

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*

\$ 6,774,351.97

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

Copy line 92 from *Schedule A/B*

\$ 6,774,351.97

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*

\$ 54,008,167.09

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*

+ \$ 5,580,872.32

4. **Total liabilities**

Lines 2 + 3a + 3b

\$ 59,589,039.41

Fill in this information to identify the case:
Debtor Name: In re : Artillum Group Ltd.
United States Bankruptcy Court for the: Southern District of New York
Case number (if known): 22-10621 (LGB)

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

\$ _____

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

\$ _____

4. Other cash equivalents (Identify all)

\$ _____

5. Total of Part 1

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

\$ _____ 0.00

Debtor: Artidium Group Ltd.

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Case number (if known): 22-10621

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

_____ \$ _____

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

Description, including name of holder of prepayment

_____ \$ _____

9. Total of Part 2.

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

\$		0.00
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Debtor: Artilium Group Ltd.

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Case number (if known): 22-10621

Name

Part 3: Accounts receivable

10. Does the debtor have any accounts receivable?

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

Current value of debtor's interest

11. Accounts receivable

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

12. Total of Part 3.

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

\$ _____	0.00
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Debtor: Artillium Group Ltd.

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Case number (if known): 22-10621

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:

14.1 None _____ \$ _____

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

Name of entity: _____ % of ownership:

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

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

Describe:

16.1 None _____ \$ _____

17. Total of Part 4.

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

\$ _____	0.00
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Debtor: Artilium Group Ltd.

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Case number (if known): 22-10621

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: Artillum Group Ltd.

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Case number (if known):

22-10621

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: Artillum Group Ltd.

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Case number (if known): 22-10621

Name

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

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

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

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

43. Total of Part 7.

Add lines 39 through 42. Copy the total to line 86.

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

44. Is a depreciation schedule available for any of the property listed in Part 7?

- No
- Yes

45. Has any of the property listed in Part 7 been appraised by a professional within the last year?

- No
- Yes

Debtor: Artiliium Group Ltd.

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Case number (if known): 22-10621

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: Artilium Group Ltd.

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Case number (if known): 22-10621

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 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.	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
55.1 _____	_____	\$ _____	_____	\$ _____

56. Total of Part 9.

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

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

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

- No
- Yes

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

- No
- Yes

Debtor: Artiliium Group Ltd.

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Case number (if known):

22-10621

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	\$ _____	_____	\$ _____
61. Internet domain names and websites	\$ _____	_____	\$ _____
62. Licenses, franchises, and royalties	\$ _____	_____	\$ _____
63. Customer lists, mailing lists, or other compilations	\$ _____	_____	\$ _____
64. Other intangibles, or intellectual property	\$ _____	_____	\$ _____
65. Goodwill	\$ _____	_____	\$ _____

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: Artilium Group Ltd.

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Case number (if known): 22-10621

Name

Part 11: All other assets

70. Does the debtor own any other assets that have not yet been reported on this form?
 Include all interests in executory contracts and unexpired leases not previously reported on this form.

- No. Go to Part 12.
- Yes. Fill in the information below.

Current value of debtor's interest

71. Notes receivable

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

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

Description (for example, federal, state, local)	—	Tax year	Post-2017	\$	627,667.07
72.1 Foreign Net Operating Loss					
Description (for example, federal, state, local)	—	Tax year	Pre-2017	\$	3,000,031.71
72.2 Foreign Net Operating Loss					

73. Interests in insurance policies or annuities

73.1 None \$

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

74.1 None \$

Nature of claim _____

Amount requested \$ _____

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

75.1 None \$

Nature of claim _____

Amount requested \$ _____

76. Trusts, equitable or future interests in property

76.1 None \$

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

77.1 Non-Debtor Interco Receivable - Artilium UK Ltd. \$ 3,146,653.19

78. Total of Part 11.

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

\$ 6,774,351.97

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

- No
- Yes

Debtor: Artillum Group Ltd.
Name

Case number (if known): 22-10621

Part 12: Summary

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

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1.</i>	\$ 0.00	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	\$ 0.00	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	\$ 0.00	
83. Investments. <i>Copy line 17, Part 4.</i>	\$ 0.00	
84. Inventory. <i>Copy line 23, Part 5.</i>	\$ 0.00	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	\$ 0.00	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	\$ 0.00	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	\$ 0.00	
88. Real property. <i>Copy line 56, Part 9.....</i> →		\$ 0.00
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	\$ 0.00	
90. All other assets. <i>Copy line 78, Part 11.</i>	\$ 6,774,351.97	
91. Total. Add lines 80 through 90 for each column.....91a.	\$ 6,774,351.97	\$ 0.00 + 91b.
92. Total of all property on Schedule A/B. Lines 91a + 91b = 92.		\$ 6,774,351.97

Fill in this information to identify the case:

Debtor Name: In re : Artilium Group Ltd.
 United States Bankruptcy Court for the: Southern District of New York
 Case number (if known): 22-10621 (LGB)

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

Channel Ventures Group, LLC, As Administrative Agent

Substantially all assets

\$ 26,253,904.06 \$ 26,253,904.06

Creditor's Name

Creditor's mailing address

Attn M. Maring & M. Kloosterman

Describe the lien

Notice Name

Second Priority Notes

Osakastraat 10

Street

Is the creditor an insider or related party?

- No
- Yes

Rotterdam

3047 AK

City

State

ZIP Code

The Netherlands

Country

Is anyone else liable on this claim?

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

Creditor's email address, if known

m.maring@channelholding.com

Date debt was incurred

Various

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.
See DIP Order
 - Yes. The relative priority of creditors is specified on lines

Debtor: Artidium Group Ltd.

Pg 34 of 50

Case number (if known): 22-10621

Name

Part 1: Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

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

Column B
Value of collateral that supports this claim

2.2 Creditor's name

Describe debtor's property that is subject to a lien

Circles MVNE Pte Ltd., As Administrative Agent Substantially all assets \$ 21,694,263.03 \$ 21,694,263.03

Creditor's Name

Creditor's mailing address

Attention Legal

Notice Name

221 Henderson Road #06-10

Street

Henderson Building

Singapore 159557

City State ZIP Code

Singapore

Country

Creditor's email address, if known

legal@circles.asia

Date debt was incurred Various

Last 4 digits of account number

Do multiple creditors have an interest in the same property?

- No
- Yes. Have you already specified the relative priority?
 - No. Specify each creditor, including this creditor, and its relative priority.

See DIP Order
 - Yes. The relative priority of creditors is specified on lines

Describe the lien

First Priority Notes

Is the creditor an insider or related party?

- No
- Yes

Is anyone else liable on this claim?

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

As of the petition filing date, the claim is:

Check all that apply.

- Contingent
- Unliquidated
- Disputed

Debtor: Artiliium Group Ltd.

Pg 35 of 50

Case number (if known): 22-10621

Name

Part 1: Additional Page

Copy this page only if more space is needed. Continue numbering the lines sequentially from the previous page.

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

Column B
Value of collateral that supports this claim

2.3 Creditor's name

Describe debtor's property that is subject to a lien

Circles MVNE Pte Ltd., As Administrative Agent Substantially all assets \$ 6,060,000.00 \$ 6,060,000.00

Creditor's Name

Creditor's mailing address

Attention Legal

Notice Name

221 Henderson Road #06-10

Street

Henderson Building

Singapore 159557

City State ZIP Code

Singapore

Country

Creditor's email address, if known

legal@circles.asia

Date debt was incurred Various

Last 4 digits of account number

Do multiple creditors have an interest in the same property?

- No
- Yes. Have you already specified the relative priority?
 - No. Specify each creditor, including this creditor, and its relative priority.

See DIP Order
 - Yes. The relative priority of creditors is specified on lines

Describe the lien

First Priority Bridge Notes

Is the creditor an insider or related party?

- No
- Yes

Is anyone else liable on this claim?

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

As of the petition filing date, the claim is:

Check all that apply.

- Contingent
- Unliquidated
- Disputed

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

\$ 54,008,167.09

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 : Artillum Group Ltd.
 United States Bankruptcy Court for the: Southern District of New York
 Case number (if known): 22-10621 (LGB)

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
\$ Unknown	\$ Unknown

2.1 Priority creditor's name and mailing address

See Schedule E/F, Part 1 Attachment

Creditor Name

Creditor's Notice name

Address

City

State

ZIP Code

Country

Date or dates debt was incurred

Last 4 digits of account number

Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()

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

Check all that apply.

- Contingent
- Unliquidated
- Disputed

Basis for the claim:

Is the claim subject to offset?

- No
- Yes

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.

<p>3.1 Nonpriority creditor's name and mailing address PARETEUM CORP. Creditor Name</p> <hr/> <p>Creditor's Notice name</p> <hr/> <p>1185 Avenue of the Americas Address</p> <hr/> <p>2nd Floor</p> <hr/> <p>New York NY 10036 City State ZIP Code</p> <hr/> <p>Country</p> <p>Date or dates debt was incurred Various</p> <hr/> <p>Last 4 digits of account number</p>	<p style="text-align: right;">Amount of claim</p> <p>As of the petition filing date, the claim is: \$ 292,909.95 <i>Check all that apply.</i></p> <p><input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed</p> <p>Basis for the claim: Interco</p> <hr/> <p>Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes</p>
---	---

<p>3.2 Nonpriority creditor's name and mailing address PARETEUM NV Creditor Name</p> <hr/> <p>Creditor's Notice name</p> <hr/> <p>8820 Torhout Address</p> <hr/> <p>Vredelan 71/D</p> <hr/> <p>Brugge 8200 City State ZIP Code</p> <hr/> <p>Belgium Country</p> <p>Date or dates debt was incurred Various</p> <hr/> <p>Last 4 digits of account number</p>	<p style="text-align: right;">Amount of claim</p> <p>As of the petition filing date, the claim is: \$ 5,231,892.12 <i>Check all that apply.</i></p> <p><input checked="" type="checkbox"/> Contingent <input checked="" type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed</p> <p>Basis for the claim: Interco</p> <hr/> <p>Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes</p>
--	---

Debtor: Artidium Group Ltd.

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Case number (if known):

22-10621

Name

3.3 Nonpriority creditor's name and mailing address

As of the petition filing date, the claim is: \$ 56,070.25

UNITED TELECOM NV

Check all that apply.

Creditor Name

Contingent

Unliquidated

Disputed

Creditor's Notice name

Basis for the claim:

3110 Rotselaar

Address

Interco

Wingepark 5 Bus B

Belgium

City

State

ZIP Code

Belgium

Country

Date or dates debt was incurred

Is the claim subject to offset?

Various

No

Last 4 digits of account

Yes

number

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.	\$ <u>0.00</u>
5b. Total claims from Part 2	5b. +	\$ <u>5,580,872.32</u>
5c. Total of Parts 1 and 2 Lines 5a + 5b = 5c.	5c.	\$ <u>5,580,872.32</u>

Fill in this information to identify the case: Debtor Name: In re : Artiliium Group Ltd. United States Bankruptcy Court for the: Southern District of New York Case number (if known): 22-10621 (LGB)

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 : Artiliium Group Ltd.
United States Bankruptcy Court for the: Southern District of New York
Case number (if known): 22-10621 (LGB)

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 See Schedule H Attachment	Street		<input type="checkbox"/> D
			<input type="checkbox"/> E/F
			<input type="checkbox"/> G
	City State ZIP Code		
	Country		

Fill in this information to identify the case:

Debtor Name: In re : Artillium Group Ltd.
United States Bankruptcy Court for the: Southern District of New York
Case number (if known): 22-10621 (LGB)

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:

- [x] Schedule A/B: Assets--Real and Personal Property (Official Form 206A/B)
[x] Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)
[x] Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)
[x] Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)
[x] Schedule H: Codebtors (Official Form 206H)
[x] 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 06/28/2022 MM / DD / YYYY

[x] / s / Laura W. Thomas Signature of individual signing on behalf of debtor

Laura W. Thomas Printed name
Interim Chief Financial Officer Position or relationship to debtor

In re: Artilium Group Ltd.**Case No. 22-10621**

Schedule A/B 15

Non-publicly traded stock and interests

Name of entity	% of ownership	Valuation method used for current value	Current value of debtor's interest
Artilium Trustee Company Limited United Kingdom	100.0%	N/A	Unknown
Artilium UK Ltd. United Kingdom	100.0%	N/A	Unknown
Interactive Digital Media GmbH Germany	100.0%	N/A	Unknown
Pareteum BV The Netherlands	100.0%	N/A	Unknown
Pareteum NV Belgium	100.0%	N/A	Unknown
United Telecom NV Belgium	100.0%	N/A	Unknown
		TOTAL:	Unknown

Line	Priority	Creditor's Name	Creditor Notice Name	Address 1	Address 2	City	State	Zip	Country	Date incurred	Account number (last 4 digits)	Specify Code subsection: 11 § U.S.C. 507(a)()	Basis for claim	Subject to offset (Y/N)	Contingent	Unliquidated	Disputed	Total claim	Priority amount
2.1		ALABAMA DEPARTMENT OF REVENUE	SALES AND USE TAX DIVISION	PO BOX 327790		MONTGOMERY	AL	36132-7790		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.2		ARIZONA DEPARTMENT OF REVENUE	ATTN TRANSACTION PRIVILEGE & USE TAX	PO BOX 29010		PHOENIX	AZ	85038-9010		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.3		ARIZONA DEPARTMENT OF REVENUE	ATTN EDUCATION AND COMPLIANCE	PO BOX 29070		PHOENIX	AZ	85038-9070		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.4		ARKANSAS DEPARTMENT OF FINANCE AND ADMINISTRATION		PO BOX 919		LITTLE ROCK	AR	72203		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.5		CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION		PO BOX 942879		SACRAMENTO	CA	94279-0074		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.6		California Public Utilities Commission	Docket Office	505 Van Ness Avenue		San Francisco	CA	94102		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.7		COLORADO DEPARTMENT OF REVENUE		PO BOX 17087		DENVER	CO	80261-0013		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.8		COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE	PO BOX 7000		BOSTON	MA	02204		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.9		COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE	PO BOX 7062		BOSTON	MA	02204		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.10		COMPTRROLLER OF MARYLAND	REVENUE ADMINISTRATION CENTER	TAXPAYER SERVICE DIVISION	110 CARROLL STREET	ANNAPOLIS	MD	21411-0001		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.11		COMPTRROLLER OF PUBLIC ACCOUNTS		PO BOX 149359		AUSTIN	TX	78714-9359		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.12		CONNECTICUT DEPARTMENT OF REVENUE SERVICES		450 COLUMBUS BLVD		HARTFORD	CT	06103		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.13		DELAWARE DIVISION OF REVENUE		820 N FRENCH ST		WILMINGTON	DE	19801		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.14		DELAWARE DIVISION OF REVENUE	ATTN FRANCHISE TAX	401 FEDERAL ST STE 4		DOVER	DE	19901		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.15		DEPARTMENT OF THE TREASURY		INTERNAL REVENUE SERVICE		OGDEN	UT	84201-0012		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.16		Federal Communications Commission		445 Twelfth Street SW		Washington	DC	20554		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.17		FLORIDA DEPARTMENT OF REVENUE		5050 W TENNESSEE ST		TALLAHASSEE	FL	32399-0125		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.18		General Administration of Tax and Tax Collection		Boulevard du Roi Albert II 33 bte 295		Brussels		1030	Belgium	Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.19		GEORGIA DEPARTMENT OF REVENUE	COMPLIANCE DIVISION	PO BOX 105408		ATLANTA	GA	30348-5408		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.20		GOVERNMENT OF THE DISTRICT OF COLUMBIA		1101 4TH STREET SW, SUITE W270		WASHINGTON	DC	20024		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.21		HM REVENUE AND CUSTOMS		100 PARLIAMENT ST		LONDON		SW1A 2BQ	United Kingdom	Various		8	Taxes	N	X	X	X	Unknown	Unknown

In re: Artium Group Ltd.

Case No. 22-10621

Schedule E/F, Part 1

Creditors Who Have PRIORITY Unsecured Claims

Line	Priority	Creditor's Name	Creditor Notice Name	Address 1	Address 2	City	State	Zip	Country	Date incurred	Account number (last 4 digits)	Specify Code subsection: 11 § U.S.C. 507(a)()	Basis for claim	Subject to offset (Y/N)	Contingent	Unliquidated	Disputed	Total claim	Priority amount
2.22		IDAHO STATE TAX COMMISSION		PO BOX 36		BOISE	ID	83722		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.23		IDAHO STATE TAX COMMISSION		PO BOX 76		BOISE	ID	83756-0056		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.24		ILLINOIS DEPT OF REVENUE		PO BOX 19013		SPRINGFIELD	IL	62794-9013		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.25		INDIANA DEPARTMENT OF REVENUE		PO BOX 6032		INDIANAPOLIS	IN	46206-6032		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.26		INLAND REVENUE AUTHORITY OF SINGAPORE		55 NEWTON RD	REVENUE HOUSE			307987	Singapore	Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.27		IOWA DEPARTMENT OF REVENUE	CORPORATION TAX	PO BOX 10466		DES MOINES	IA	50306-0466		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.28		KANSAS DEPARTMENT OF REVENUE		PO BOX 3506		TOPEKA	KS	66625-3506		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.29		KENTUCKY DEPARTMENT OF REVENUE	DIVISION OF SALES AND USE TAX	STATION 67	PO BOX 181	FRANKFORT	KY	40602-0181		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.30		KENTUCKY DEPARTMENT OF REVENUE	DIVISION OF COLLECTIONS	501 HIGH STREET, 9TH FL		FRANKFORT	KY	40602-0491		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.31		LOUISIANA DEPARTMENT OF REVENUE		PO BOX 201		BATON ROUGE	LA	70821-0201		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.32		LOUISIANA DEPARTMENT OF REVENUE		PO BOX 4969		BATON ROUGE	LA	70821-4969		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.33		MICHIGAN DEPT OF TREASURY		DEPT 77437	PO BOX 77000	DETROIT	MI	48277-0437		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.34		MINNESOTA DEPARTMENT OF REVENUE		600 ROBERT ST N		ST PAUL	MN	55101		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.35		MISSOURI DEPARTMENT OF REVENUE	TAXATION DIVISION	HARRY S TRUMAN STATE OFFICE BUILDING	301 WEST HIGH ST	JEFFERSON CITY	MO	65101		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.36		NEBRASKA DEPARTMENT OF REVENUE		PO BOX 94818		LINCOLN	NE	68509-8923		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.37		NEBRASKA DEPARTMENT OF REVENUE		PO BOX 98923		LINCOLN	NE	68509-8923		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.38		NEVADA TAXATION & REVENUE		1550 COLLEGE PARKWAY	SUITE 115	CARSON CITY	NV	89706		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.39		NEW MEXICO TAXATION & REVENUE		PO BOX 25127		SANTA FE	NM	87504-5127		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.40		NEW YORK STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION	PO BOX 5300		ALBANY	NY	12205-0300		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.41		NJ DIVISION OF TAXATION		PO BOX 999		TRENTON	NJ	08646-0999		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.42		NJ DIVISION OF TAXATION	BANKRUPTCY SECTION	PO BOX 245		TRENTON	NJ	08695-0245		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.43		NORTH CAROLINA DEPARTMENT OF REVENUE		PO BOX 871		RALEIGH	NC	27602		Various		8	Taxes	N	X	X	X	Unknown	Unknown

Line	Priority	Creditor's Name	Creditor Notice Name	Address 1	Address 2	City	State	Zip	Country	Date incurred	Account number (last 4 digits)	Specify Code subsection: 11 § U.S.C. 507(a)()	Basis for claim	Subject to offset (Y/N)	Contingent	Unliquidated	Disputed	Total claim	Priority amount
2.44		NYC DEPARTMENT OF FINANCE		PO BOX 5564		BINGHAMTON	NY	13902-5564		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.45		NYS ASSESSMENT RECEIVABLES		PO BOX 4127		BINGHAMTON	NY	13902-4127		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.46		OFFICE OF STATE TAX COMPTROLLER		600 E BOULEVARD AVE	DEPT 127	BISMARCK	ND	58505-0599		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.47		OFFICE OF TAX AND REVENUE		PO BOX 96148		WASHINGTON	DC	20090-6148		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.48		OHIO DEPARTMENT OF TAXATION	ATTN BUSINESS COMPLIANCE DIVISION	PO BOX 2678		COLUMBUS	OH	43216-2678		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.49		OKLAHOMA TAX COMMISSION	TAXPAYER RESOURCE CENTER	300 N BROADWAY AVE		OKLAHOMA CITY	OK	73194		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.50		OUT OF STATE COLLECTIONS UNIT		1415 W US HIGHWAY 90 STE 115		LAKE CITY	FL	32055-6156		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.51		PENNSYLVANIA DEPARTMENT OF REVENUE		PO BOX 280905		HARRISBURG	PA	17128-0905		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.52		RHODE ISLAND DIVISION OF TAXATION		ONE CAPITOL HILL		PROVIDENCE	RI	02908		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.53		SOUTH CAROLINA DEPARTMENT OF REVENUE		PO BOX 100193		COLUMBIA	SC	29202		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.54		SOUTH CAROLINA DEPARTMENT OF REVENUE		PO BOX 2535		COLUMBIA	SC	29202-2535		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.55		SOUTH DAKOTA TAXATION & REVENUE		455 E CAPITOL AVENUE		PIERRE	SD	57501		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.56		STATE OF CALIFORNIA FRANCHISE TAX BOARD		PO BOX 942857		SACRAMENTO	CA	94257-0500		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.57		STATE OF DELAWARE DIVISION OF CORPORATIONS		John G Townsend Bldg	401 FEDERAL ST SUITE 4	DOVER	DE	19901		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.58		STATE OF HAWAII DEPT OF TAXATION		830 PUNCHBOWL ST		HONOLULU	HI	96813-5094		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.59		STATE OF MAINE REVENUE SERVICES		PO BOX 1060		AUGUSTA	ME	04332-1060		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.60		STATE OF MISSISSIPPI DEPT OF REVENUE		PO BOX 1033		JACKSON	MS	39215		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.61		STATE OF MISSISSIPPI DEPT OF REVENUE		PO BOX 23075		JACKSON	MS	39225-3075		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.62		Tax and Customs Administration/Department of International Issues		Kloosterweg 22	PO Box 2865	Heerlen		6401 DJ	Netherlands	Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.63		TENNESSEE DEPT OF REVENUE		ANDREW JACKSON STATE OFFICE BUILDING	500 DEADERICK STREET	NASHVILLE	TN	37242		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.64		Universal Service Administrative Co.		700 12th St NW	Suite 900	Washington	DC	20005		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.65		UTAH STATE TAX COMMISSION		210 NORTH 1950 WEST		SALT LAKE CITY	UT	84134-0260		Various		8	Taxes	N	X	X	X	Unknown	Unknown

In re: Artium Group Ltd.

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Schedule E/F, Part 1

Creditors Who Have PRIORITY Unsecured Claims

Line	Priority	Creditor's Name	Creditor Notice Name	Address 1	Address 2	City	State	Zip	Country	Date incurred	Account number (last 4 digits)	Specify Code subsection: 11 § U.S.C. 507(a)()	Basis for claim	Subject to offset (Y/N)	Contingent	Unliquidated	Disputed	Total claim	Priority amount
2.66		VENTURE ACCOUNTING PTE LTD		531A UPPER CROSS STREET #04-95				051531	Singapore	Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.67		VERMONT DEPARTMENT OF TAXES		PO BOX 1881		MONTPELIER	VT	05601-1881		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.68		VIRGINIA DEPARTMENT OF TAXATION		PO BOX 1115		RICHMOND	VA	23218		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.69		WASHINGTON STATE DEPARTMENT OF REVENUE	TAXPAYER SERVICES DIVISION	PO BOX 47478		OLYMPIA	WA	98504-7478		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.70		WEST VIRGINIA STATE TAX DEPARTMENT	TAX ACCOUNT ADMINISTRATION DIVISION	PO BOX 1826		CHARLESTON	WV	25327-1826		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.71		WISCONSIN DEPARTMENT OF REVENUE		PO BOX 930208		MADISON	WI	53293-0208		Various		8	Taxes	N	X	X	X	Unknown	Unknown
2.72		WYOMING DEPARTMENT OF REVENUE	EXCISE TAX DIVISION	122 W 25TH ST STE E301	HERSCHLER BLDG	CHEYENNE	WY	82002		Various		8	Taxes	N	X	X	X	Unknown	Unknown
TOTAL:																	Unknown	Unknown	

In re: Artium Group Ltd.

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Schedule H
Codebtors

Name of codebtor	Address 1	Address 2	City	State	Zip	Country	Name of creditor	D	E/F	G
Devicescape Holdings, Inc.	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Channel Ventures Group, LLC, As Administrative Agent	x		
Devicescape Holdings, Inc.	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Circles MVNE Pte Ltd., As Administrative Agent	x		
Devicescape Holdings, Inc.	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Circles MVNE Pte Ltd., As Administrative Agent	x		
iPass IP LLC	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Channel Ventures Group, LLC, As Administrative Agent	x		
iPass IP LLC	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Circles MVNE Pte Ltd., As Administrative Agent	x		
iPass IP LLC	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Circles MVNE Pte Ltd., As Administrative Agent	x		
iPass, Inc.	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Channel Ventures Group, LLC, As Administrative Agent	x		
iPass, Inc.	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Circles MVNE Pte Ltd., As Administrative Agent	x		
iPass, Inc.	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Circles MVNE Pte Ltd., As Administrative Agent	x		
Pareteum Asia Pte. Ltd.	531a Upper Cross Street	#04-95	Singapore		051531	Singapore	Channel Ventures Group, LLC, As Administrative Agent	x		
Pareteum Asia Pte. Ltd.	531a Upper Cross Street	#04-95	Singapore		051531	Singapore	Circles MVNE Pte Ltd., As Administrative Agent	x		
Pareteum Asia Pte. Ltd.	531a Upper Cross Street	#04-95	Singapore		051531	Singapore	Circles MVNE Pte Ltd., As Administrative Agent	x		
Pareteum Corporation	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Channel Ventures Group, LLC, As Administrative Agent	x		
Pareteum Corporation	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Circles MVNE Pte Ltd., As Administrative Agent	x		
Pareteum Corporation	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Circles MVNE Pte Ltd., As Administrative Agent	x		
Pareteum Europe B.V.	Hornweg 7	GD	Aalsmeer		1432	The Netherlands	Channel Ventures Group, LLC, As Administrative Agent	x		
Pareteum Europe B.V.	Hornweg 7	GD	Aalsmeer		1432	The Netherlands	Circles MVNE Pte Ltd., As Administrative Agent	x		
Pareteum Europe B.V.	Hornweg 7	GD	Aalsmeer		1432	The Netherlands	Circles MVNE Pte Ltd., As Administrative Agent	x		
Pareteum N.V.	Vaardijkstraat 19		Brugge		8200	Belgium	Channel Ventures Group, LLC, As Administrative Agent	x		
Pareteum N.V.	Vaardijkstraat 19		Brugge		8200	Belgium	Circles MVNE Pte Ltd., As Administrative Agent	x		
Pareteum N.V.	Vaardijkstraat 19		Brugge		8200	Belgium	Circles MVNE Pte Ltd., As Administrative Agent	x		
Pareteum North America Corp.	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Channel Ventures Group, LLC, As Administrative Agent	x		
Pareteum North America Corp.	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Circles MVNE Pte Ltd., As Administrative Agent	x		
Pareteum North America Corp.	1185 Avenue of the Americas	2nd Floor	New York	NY	10036		Circles MVNE Pte Ltd., As Administrative Agent	x		