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Counsel to Buth-Na-Bodhaige, Inc.

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

In re:

BUTH-NA-BODHAIGE, INC.,

Debtor.¹

Chapter 7

Case No. 24-_____ (___)

**GLOBAL NOTES, METHODOLOGY AND SPECIFIC
DISCLOSURES REGARDING THE DEBTOR'S SCHEDULES
OF ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

Buth-Na-Bodhaige, Inc. (the “Debtor”), as debtor in the above-captioned case (the “Chapter 7 Case”), has filed its respective Schedules of Assets and Liabilities (the “Schedules”) and Statements of Financial Affairs (the “Statements,” and together with the Schedules, the “Schedules and Statements”) with the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”), pursuant to section 521 of title 11 of the United States Code (the “Bankruptcy Code”), rule 1007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 1007-1 of the Local Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”).

These *Global Notes, Methodology, and Specific Disclosures Regarding the Debtor’s Schedules of Assets and Liabilities and Statements of Financial Affairs* (the “Global Notes”) pertain to, are incorporated by reference in, and comprise an integral part of the Debtor’s Schedules and Statements. The Global Notes should be referred to, considered, and reviewed in connection with any review of the Schedules and Statements.

¹ The Debtor in this chapter 7 case, along with the last four digits of its federal tax identification number, is: Buth-Na-Bodhaige, Inc. (3487). The Debtor’s service address is 368 9th Avenue, 12th Floor, New York, New York 10001.



The Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States (“GAAP”), nor are they intended to be fully reconciled with the financial statements of the Debtor (whether publicly filed or otherwise). Additionally, the Schedules and Statements contain unaudited information that is subject to further review and potential adjustment.

In preparing the Schedules and Statements, the Debtor relied upon information derived from its books and records that were available at the time of such preparation as limited by material factors that include the unexpected recent filing of the Debtor’s parent, The Body Shop International Limited (“TBSI”), for administration pursuant to United Kingdom insolvency laws on February 13, 2024 (the “U.K. Administration”). Historically, the Debtor and TBSI maintained centralized systems pursuant to which, among other things, the Debtor’s cash was swept on a daily basis to a concentrated account at TBSI, and then re-advanced to the Debtor as needed to satisfy the Debtor’s obligations. However, shortly before the commencement of the U.K. Administration, TBSI swept the Debtor’s cash and then refused to re-advance any of the swept funds to satisfy the Debtor’s obligations (or to provide the Debtor with any other funding for the Debtor to maintain business operations). Further, the U.K. Administration has limited the Debtor’s access to certain of the Debtor’s financial books and records that are centrally maintained at TBSI. Although the Debtor has made reasonable efforts to ensure the accuracy and completeness of the financial information in the Schedules and Statements, the limitations imposed by TBSI and/or the U.K. Administration on the Debtor’s access to its books and records, as well as inadvertent errors or omissions and the potential discovery of conflicting, revised, or subsequent information, may cause a material change to the Schedules and Statements.

For the above reasons, the Debtor and its present directors, officers, employees, and attorneys do not guarantee or warrant the accuracy or completeness of the data that is provided in the Schedules and Statements and shall not be liable for any loss or injury arising out of or caused in whole or in part by the acts, omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating, or delivering the information contained in the Schedules and Statements. The Debtor and its present directors, officers, employees, and attorneys disclaim any liability to any third party arising out of or related to the information contained in the Schedules and Statements and reserve all rights with respect thereto.

The Schedules and Statements have been signed by an authorized representative of the Debtor. In reviewing and signing the Schedules and Statements, this representative relied upon the efforts, statements, and representations of the Debtor’s advisors. The representative has not (and could not have) personally verified the accuracy of each such statement and representation, including, for example, statements and representations concerning amounts owed to creditors and their addresses.

Global Notes and Overview of Methodology

- Reservation of Rights.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements based on the current status of the Debtor’s books and records; however, inadvertent errors or omissions may exist. Further discovery,

independent investigation, and analysis may supply additional facts and add meaning to known facts. Thus, nothing contained in the Schedules and Statements is intended or should be construed as an admission by the Debtor. The Debtor reserves all rights to amend or supplement the Schedules and Statements from time to time, in all respects (in its sole and absolute discretion), including, without limitation, the right to amend the Schedules and Statements with respect to any claim (“Claim”) description or designation; dispute or otherwise assert offsets or defenses to any Claim reflected in the Schedules and Statements as to amount, liability, priority, status, or classification; subsequently designate any Claim as “disputed,” “contingent,” or “unliquidated;” or object to the extent, validity, enforceability, priority, or avoidability of any Claim. Any failure to designate a Claim in the Schedules and Statements as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by the Debtor that such Claim or amount is not “disputed,” “contingent,” or “unliquidated.” Listing a Claim does not constitute an admission of liability by the Debtor against which the Claim is listed. Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of any of the Debtor’s rights with respect to the Chapter 7 Case, and specifically with respect to any issues involving Claims, defenses, equitable subordination, recharacterization, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. Any specific reservation of rights contained elsewhere in the Global Notes does not limit in any respect the general reservation of rights contained in this paragraph.

A listing in the Schedules or Statements by the Debtor is a statement of what appears in the Debtor’s books and records and does not reflect any admission or conclusion of the Debtor regarding whether such amount would be allowed as a Claim or how such obligations may be classified and/or characterized by the Bankruptcy Court.

2. **Description of Cases and “as of” Information Date.** On March 8, 2024 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 7 of the Bankruptcy Code.

Subject to paragraph 1, the asset information provided in the Schedules and Statements, except as otherwise noted, represents the asset data of the Debtor as of, or shortly before, the Petition Date, and the liability information provided herein, except as otherwise noted, represents the liability data of the Debtor as of, or shortly before, the Petition Date.

3. **Net Book Value of Assets.** Unless otherwise indicated, the Debtor’s Schedules and Statements reflect net book values as of the Petition Date in the Debtor’s books and records. Additionally, because the book values of certain assets may materially differ from their fair market values, they may be listed as undetermined amounts as of the Petition Date.
4. **Recharacterization.** Notwithstanding the Debtor’s reasonable efforts to properly characterize, classify, categorize, or designate certain Claims, assets, and other items reported in the Schedules and Statements, the Debtor may, nevertheless, have improperly characterized, classified, categorized, designated, or omitted certain items due to the

complexity of the Debtor's businesses and the limitations represented by the U.K. Administration that are discussed above. Accordingly, the Debtor reserves all of its rights to recharacterize, reclassify, recategorize, redesignate, add, or delete items reported in the Schedules and Statements at a later time as is necessary or appropriate in its sole and absolute discretion, including, without limitation, whether contracts or leases listed herein, if any, were deemed executory or unexpired as of the Petition Date and remain executory and unexpired postpetition.

5. **Excluded Assets and Liabilities.** The Debtor has sought to allocate liabilities between the prepetition and post-petition periods based on the information available to the Debtor and research conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between the prepetition and post-petition periods may change.

The liabilities listed on the Schedules do not reflect any analysis of Claims under section 503(b)(9) of the Bankruptcy Code.

6. **Insiders.** For purposes of the Schedules and Statements, the Debtor defined "insiders" pursuant to section 101(31) of the Bankruptcy Code as: (a) directors; (b) officers; (c) persons in control of the Debtor; (d) relatives of the Debtor's directors, officers or persons in control of the Debtor; and (e) debtor/non-debtor affiliates of the foregoing. Persons listed as "insiders" have been included for informational purposes only, and the inclusion of them in the Schedules and Statements shall not constitute an admission that those persons are insiders for purposes of section 101(31) of the Bankruptcy Code.
7. **Classifications.** Listing a Claim or contract on (a) Schedule D as "secured," (b) Schedule E/F as "priority," (c) Schedule E/F as "unsecured," or (d) Schedule G as "executory" or "unexpired," does not constitute an admission by the Debtor of the legal rights of the claimant, or a waiver of the Debtor's rights to recharacterize or reclassify such Claims or contracts or leases or to setoff of such Claims.
8. **Claims Description.** Schedules D and E/F permit the Debtor to designate a Claim as "disputed," "contingent," and/or "unliquidated." Any failure to designate a Claim on the Debtor's Schedules and Statements as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtor that such amount is not "disputed," "contingent," or "unliquidated," or that such Claim is not subject to objection. Moreover, listing a Claim does not constitute an admission of liability by the Debtor.
9. **Causes of Action.** Despite its reasonable efforts to identify all known assets, the Debtor may not have listed all of its causes of action or potential causes of action against third-parties as assets in the Schedules and Statements, including, without limitation, causes of actions arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. The Debtor reserves all of its rights with respect to any cause of action (including avoidance actions), controversy, right of setoff, cross-Claim, counter-Claim, or recoupment and any Claim on contracts or

for breaches of duties imposed by law or in equity, demand, right, action, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, power, privilege, license, and franchise of any kind or character whatsoever, known, unknown, fixed or contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law, or in equity, or pursuant to any other theory of law (collectively, "Causes of Action") the Debtor may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any Claims or Causes of Action or in any way prejudice or impair the assertion of such Claims or Causes of Action.

10. Summary of Significant Reporting Policies. The following is a summary of significant reporting policies:

- a. Undetermined Amounts. The description of any amount as "unknown," "TBD" or "undetermined" is not intended to reflect upon the materiality of such amount.
- b. 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 amounts, the actual total may be different than the listed total.
- c. Liens. Property listed in the Schedules and Statements, if any, are presented without consideration of any liens that may attach (or have attached) to such property.

11. Currency. Unless otherwise indicated, all amounts are reflected in U.S. dollars.

12. Setoffs. The Debtor may incur certain offsets and other similar rights during the ordinary course of business. Offsets in the ordinary course can result from various items, including, without limitation, intercompany transactions and other disputes between the Debtor and the other entities. These offsets and other similar rights are consistent with the ordinary course of business in the Debtor's industry and are not tracked separately. Therefore, although such offsets and other similar rights may have been accounted for when certain amounts were included in the Schedules, offsets are not independently accounted for, and as such, are or may be excluded from the Debtor's Schedules and Statements.

Specific Disclosures with Respect to the Debtor's Schedules

Given, among other things, questions about the characterization of certain assets and the valuation and nature of certain liabilities, to the extent that the Debtor shows more assets than liabilities, this is not an admission that the Debtor was solvent as of the Petition Date or at any time before the Petition Date. Likewise, to the extent the Debtor shows more liabilities than assets, this is not an admission that the Debtor was insolvent as of the Petition Date or at any time before the Petition Date.

Schedule A/B. All values set forth in Schedule A/B reflect the book value of the Debtor's assets as of the Petition Date, unless otherwise noted below. In Part 11, the federal net operating losses for tax year 2023 (the "NOL") are listed as undetermined because the Debtor has not attempted to value the NOL in light of the chapter 7 bankruptcy filing.

Schedule D. Any Claim listed on Schedule D may have incurred on various dates; a determination of the date upon which each Claim arose or was incurred would be unduly burdensome and cost prohibitive and subject to ongoing investigation by the Debtor. Accordingly, not all such dates are included. Any Claim listed on Schedule D, however, appears to have been incurred before the Petition Date.

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 liens. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements. Nothing herein shall be construed as an admission by the Debtor of the legal rights of the claimant or a waiver of the Debtor's rights to recharacterize or reclassify such Claim or contract.

Specific Disclosures with Respect to the Debtor's Statements

Statement 3. Statement 3 includes any disbursement or other transfer purportedly made by the Debtor within 90 days before the Petition Date except for those made to insiders (which payments appear in response to Statement question 4), if any, and bankruptcy professionals (which payments appear in Statement 11 and include any retainers paid to bankruptcy professionals).

Statement 7. Any information contained in Statement 7 shall not be a binding representation of the Debtor's liabilities with respect to any of the suits and proceedings identified therein.

*****END OF GLOBAL NOTES*****

****SCHEDULES AND STATEMENTS BEGIN ON THE FOLLOWING PAGE****

Fill in this information to identify the case:

Debtor name Buth-Na-Bodhaige, Inc.
 United States Bankruptcy Court for the: Southern District of New York
(State)
 Case number (if known): _____

Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy 04/22

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

Part 1: Income

1. Gross revenue from business

None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year		Sources of revenue Check all that apply	Gross revenue (before deductions and exclusions)
From the beginning of the fiscal year to filing date:	From <u>01/01/24</u> to Filing date <small>MM / DD / YYYY</small>	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ <u>7,371,200.43</u>
For prior year:	From <u>01/01/23</u> to <u>12/31/23</u> <small>MM / DD / YYYY</small>	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ <u>60,026,595.68</u>
For the year before that:	From <u>01/01/22</u> to <u>12/31/22</u> <small>MM / DD / YYYY</small>	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$ <u>78,091,212.78</u>

2. Non-business revenue

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

None

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

Debtor Buth-Na-Bodhaige, Inc.
Name

Case number (if known) _____

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

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

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. See SOFA, Attachment 3.1 Creditor's name _____ Street _____ City _____ State _____ ZIP Code _____	_____	\$ <u>6,201,249.98</u>	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____
3.2. _____ Creditor's name _____ Street _____ City _____ State _____ ZIP Code _____	_____	\$ _____	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other _____

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

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None

Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.1. See SOFA, Attachment 4.1 Insider's name _____ Street _____ City _____ State _____ ZIP Code _____ Relationship to debtor _____	_____	\$ <u>604,218.88</u>	_____
4.2. _____ Insider's name _____ Street _____ City _____ State _____ ZIP Code _____ Relationship to debtor _____	_____	\$ _____	_____

Debtor Buth-Na-Bodhaige, Inc.
Name

Case number (if known) _____

5. Repossessions, foreclosures, and returns

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

None

Creditor's name and address	Description of the property	Date	Value of property
5.1. Creditor's name _____ Street _____ City _____ State _____ ZIP Code _____	_____	_____	\$ _____
5.2. Creditor's name _____ Street _____ City _____ State _____ ZIP Code _____	_____	_____	\$ _____

6. Setoffs

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

None

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

Part 3: Legal Actions or Assignments

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

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

None

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

Debtor Buth-Na-Bodhaige, Inc. Case number (if known) _____
Name

8. Assignments and receivership

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

None

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

Part 4: Certain Gifts and Charitable Contributions

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

None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1. <u>See SOFA, Attachment 9.1</u> Recipient's name	_____	_____	\$ <u>375,511.99</u>
_____ Street	_____		
_____ City State ZIP Code			
Recipient's relationship to debtor			

9.2. _____ Recipient's name	_____	_____	\$ _____
_____ Street	_____		
_____ City State ZIP Code			
Recipient's relationship to debtor			

Part 5: Certain Losses

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

None

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

Debtor Buth-Na-Bodhaige, Inc.
Name

Case number (if known) _____

Part 6: Certain Payments or Transfers

11. Payments related to bankruptcy

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

None

	Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.1.	<u>Morgan, Lewis & Bockius LLP</u>	_____	<u>2/28/24</u>	\$ <u>100,000</u>
	Address	_____		
	<u>2222 Market Street</u>			
	Street			
	<u>Philadelphia PA 19103</u>			
	City State ZIP Code			
	Email or website address			
	<u>jennifer.feldsher@morganlewis.com</u>			
	Who made the payment, if not debtor?			

	Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.2.	<u>Morgan, Lewis & Bockius LLP</u>	_____	<u>3/8/24</u>	\$ <u>50,000</u>
	Address	_____		
	<u>2222 Market Street</u>			
	Street			
	<u>Philadelphia PA 19103</u>			
	City State ZIP Code			
	Email or website address			
	<u>jennifer.feldsher@morganlewis.com</u>			
	Who made the payment, if not debtor?			

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

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

None

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

Debtor Buth-Na-Bodhaige, Inc.
Name

Case number (if known) _____

13. Transfers not already listed on this statement

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

None

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

City _____ State _____ ZIP Code _____			
Relationship to debtor			

13.2. _____	_____	_____	\$ _____
Address			
Street _____			

City _____ State _____ ZIP Code _____			
Relationship to debtor			

Part 7: Previous Locations

14. Previous addresses

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

Does not apply

Address	Dates of occupancy	
14.1. 148 Lafayette Street, 5th Floor Street _____	From 5/1/19	To 4/30/23
New York City _____ State NY ZIP Code 10013		
14.2. _____ Street _____	From _____	To _____

City _____ State _____ ZIP Code _____		

Debtor Buth-Na-Bodhaige, Inc.
Name

Case number (if known) _____

Part 8: Health Care Bankruptcies

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

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

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
---------------------------	--	---

15.1. _____
 Facility name _____

 Street _____

 City _____ State _____ ZIP Code _____

Location where patient records are maintained (if different from facility address). If electronic, identify any service provider. _____

How are records kept?

Check all that apply:

Electronically
 Paper

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
---------------------------	--	---

15.2. _____
 Facility name _____

 Street _____

 City _____ State _____ ZIP Code _____

Location where patient records are maintained (if different from facility address). If electronic, identify any service provider. _____

How are records kept?

Check all that apply:

Electronically
 Paper

Part 9: Personally Identifiable Information

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

- No.
 Yes. State the nature of the information collected and retained. Name, address, email address
 Does the debtor have a privacy policy about that information?
 No
 Yes

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

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

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

- Has the plan been terminated?
 No
 Yes

Debtor Buth-Na-Bodhaige, Inc.
Name

Case number (if known) _____

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

18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

None

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

19. Safe deposit boxes

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

None

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

20. Off-premises storage

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

None

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

Debtor Buth-Na-Bodhaige, Inc.
Name

Case number (if known) _____

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

21. Property held for another

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

None

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

Part 12: Details About Environmental Information

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

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

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

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

No
 Yes. Provide details below.

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

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

No
 Yes. Provide details below.

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

Debtor Buth-Na-Bodhaige, Inc.
Name

Case number (if known) _____

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

- No
 Yes. Provide details below.

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

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

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

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

- None

Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1. <u>See SOFA, Attachment 25.1</u> Name _____ Street _____ City _____ State _____ ZIP Code _____	_____ _____ _____	EIN: _____ - _____ Dates business existed From _____ To _____
25.2. _____ Name _____ Street _____ City _____ State _____ ZIP Code _____	_____ _____ _____	EIN: _____ - _____ Dates business existed From _____ To _____
25.3. _____ Name _____ Street _____ City _____ State _____ ZIP Code _____	_____ _____ _____	EIN: _____ - _____ Dates business existed From _____ To _____

Debtor Buth-Na-Bodhaige, Inc.
Name

Case number (if known) _____

26. Books, records, and financial statements

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

None

Name and address		Dates of service	
26a.1.	<u>Susan Mui, Accounting Manager</u> Name	From <u>1/2/18</u>	To <u>Present</u>
	<u>Address on file</u> Street		

	City State ZIP Code		

Name and address		Dates of service	
26a.2.	_____	From _____	To _____
	Name		

	Street		

	City State ZIP Code		

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

None

Name and address		Dates of service	
26b.1.	<u>Benoit Mennegand, Chief Operating Officer</u> Name	From <u>1/29/18</u>	To <u>Present</u>
	<u>Address on file</u> Street		

	City State ZIP Code		

Name and address		Dates of service	
26b.2.	<u>Ernst & Young US LLP</u> Name	From <u>1/1/21</u>	To <u>Present</u>
	<u>300 First Stamford Place</u> Street		

	Stamford CT 06902 City State ZIP Code		

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

None

Name and address		If any books of account and records are unavailable, explain why
26c.1.	<u>Ernst & Young US LLP</u> Name	_____
	<u>300 First Stamford Place</u> Street	_____
	_____	_____
	Stamford CT 06902 City State ZIP Code	

Debtor Buth-Na-Bodhaige, Inc.
Name

Case number (if known) _____

Name and address

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

26c.2.

Name

Street

City State ZIP Code

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

None

Name and address

26d.1.

Name

Street

City State ZIP Code

Name and address

26d.2.

Name

Street

City State ZIP Code

27. Inventories

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

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

Name of the person who supervised the taking of the inventory

Date of inventory

The dollar amount and basis (cost, market, or other basis) of each inventory

Store Managers 3/23 \$ 2,921,606.75

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

27.1.

Susan Mui, Accounting Manager
Name
Address on file
Street

City State ZIP Code

Debtor Buth-Na-Bodhaige, Inc.
Name

Case number (if known) _____

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

_____ \$ _____

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

27.2.

Name _____
Street _____
City _____ State _____ ZIP Code _____

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

Name	Address	Position and nature of any interest	% of interest, if any
<u>The Body Shop International, LTD</u>	<u>Watersmead, Littlehampton, West Sussex BN17 6LS</u>	<u>Sole Sherholder</u>	<u>100%</u>
<u>Jordan Searle</u>	<u>Address on file</u>	<u>Director & Officer</u>	<u>0%</u>
<u>Sheryl Cutforth</u>	<u>Address on file</u>	<u>Officer</u>	<u>0%</u>
<u>Hilary Lloyd</u>	<u>Address on file</u>	<u>Officer</u>	<u>0%</u>
<u>Jennifer Wale</u>	<u>Address on file</u>	<u>Officer</u>	<u>0%</u>

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

- No
 Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
<u>Benoit Mennegand</u>	<u>Address on file</u>	<u>Director & Officer</u>	From <u>1/18</u> To <u>2/24</u>
<u>Celeste Thompson</u>	<u>Address on file</u>	<u>Officer</u>	From <u>9/21</u> To <u>3/23</u>
<u>Shea Kizilirmakli</u>	<u>Address on file</u>	<u>Officer</u>	From <u>4/23</u> To <u>9/23</u>
_____	_____	_____	From _____ To _____

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

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

- No
 Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
-------------------------------	--	-------	--------------------------------

30.1. See SOFA, Attachment 4.1 \$604,218.88 _____
Name
Street
City _____ State _____ ZIP Code _____

Relationship to debtor _____

Debtor Buth-Na-Bodhaige, Inc.
Name

Case number (if known) _____

Name and address of recipient

30.2

Name

Street

City State ZIP Code

Relationship to debtor

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

- No
- Yes. Identify below.

Name of the parent corporation _____ **Employer Identification number of the parent corporation**
EIN: _____ - _____

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

- No
- Yes. Identify below.

Name of the pension fund _____ **Employer Identification number of the pension fund**
EIN: _____ - _____


Part 14: Signature and Declaration

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

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

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

Executed on 03/08/2024
MM / DD / YYYY

x 

Signature of individual signing on behalf of the debtor

Printed name Jordan Searle

Position or relationship to debtor President

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

- No
- Yes

SOFA, Attachment 3.1

Creditor's Name	Address	Date	Amount of claim	Reason for Payment
Criteo Corp	387 Park Avenue South, New York, NY 10016	12/6/2023	\$12,921.74	Supplier or Vendor
Div-Con Environmental, LLC	555 South Rose Street, Anaheim, CA 92806	12/6/2023	\$14,537.11	Supplier or Vendor
Hire Dynamics, LLC	1845 Satellite Blvd, Duluth, GA 30097	12/6/2023	\$20,922.45	Supplier or Vendor
Hughes Network Systems Llc	11717 Exploration Lane, Germantown, MD 20876	12/6/2023	\$21,274.07	Supplier or Vendor
AQUENT LLC	P O BOX 414552, BOSTON, MA 02241	12/6/2023	\$22,122.00	Supplier or Vendor
Paradies Lagardere	PO Box 734110, Dallas, TX 75373-4110	12/13/2023	\$7,793.12	Supplier or Vendor
Office Depot Inc	PO Box 633204, Palm Beach County, FL 45263-3204	12/13/2023	\$8,524.37	Supplier or Vendor
Marsh Usa Inc.	PO Box 846015, Dallas, TX 75284-6015	12/13/2023	\$8,952.66	Supplier or Vendor
JBCHoldings NY LLC	108 West 39th Street, 7th floor, New York, NY 10018	12/13/2023	\$9,856.00	Supplier or Vendor
ECREBO LIMITED	SOANEPOINT 68 MARKET PLACE, READING, UK RG1 2EG	12/13/2023	\$10,508.26	Supplier or Vendor
Carolina Handling LLC	PO Box 890352, Charlotte, NC 28289-0352	12/13/2023	\$11,025.80	Supplier or Vendor
DAWN US HOLDINGS LLC	250 Vesey Street 15th Floor, New York, NY 10281	12/13/2023	\$11,696.21	Supplier or Vendor
Avery Dennison	15178 Collections Center Drive, Chicago, IL 60693	12/13/2023	\$12,202.53	Supplier or Vendor
Southport Graphics	P.O. Box 91709, Raleigh, NC 27675	12/13/2023	\$12,411.50	Supplier or Vendor
MORGAN LEWIS BOCKIUS LLP	1701 MARKET STREET, PHILADELPHIA, PA 19103	12/13/2023	\$14,514.75	Supplier or Vendor
Fusion Retail Analytics Inc.	1670 Bayview Avenue, Toronto, ON M4G 3C2	12/13/2023	\$16,612.33	Supplier or Vendor
Brinks Inc.	7373 Solutions Center, Chicago, IL 60677-7003	12/13/2023	\$17,483.65	Supplier or Vendor
TIKTOK INC.	PO Box 894476, Los Angeles, CA 90189-4476	12/13/2023	\$18,190.52	Supplier or Vendor
Hire Dynamics, LLC	1845 Satellite Blvd, Duluth, GA 30097	12/13/2023	\$20,013.79	Supplier or Vendor
National Dispatch USA	8406 Massachusetts Ave, New Port Richey, FL 34653	12/13/2023	\$21,200.65	Supplier or Vendor
RTC Industries Inc	2800 Golf Road, Rolling Meadows, IL 60008	12/13/2023	\$33,710.32	Supplier or Vendor
AON RISK SERVICES NORTHEAST INC	80 STATE STREET, ALBANY, NY 12207	12/13/2023	\$56,755.00	Supplier or Vendor
Rise Interactive Media & Analytics	N61 W23044 HARRYS WAY, SUSSEX, WI 53089-3995	12/13/2023	\$76,382.00	Supplier or Vendor
Inventory Management Incorporated	3014 Industrial Drive, Raleigh, NC 27609	12/13/2023	\$91,508.53	Supplier or Vendor
AWIN INC. AND SUBSIDIARY	8 MARKET PLACE SUITE 600, BALTIMORE, MD 21202	12/13/2023	\$127,648.85	Supplier or Vendor
PLANSOURCE BENEFITS ADMINISTRATION	101 S GARLAND AVENUE, ORLANDO, FL 32801	12/13/2023	\$142,208.25	Supplier or Vendor

FEDEX ERS	P O BOX 371741, PITTSBURGH, PA 15250	12/13/2023	\$371,913.70	Supplier or Vendor
Anybill Funding	1801 Pennsylvania Ave Nw Suite 700, Washington, DC 20006	12/13/2023	\$489,824.01	Supplier or Vendor
Hire Dynamics, LLC	1845 Satellite Blvd, Duluth, GA 30097	12/20/2023	\$18,244.68	Supplier or Vendor
TIKTOK INC.	PO Box 894476, Los Angeles, CA 90189-4476	12/20/2023	\$33,262.21	Supplier or Vendor
The Irvine Company LLC	P.O. Box 846056, Retail Center, Los Angeles, CA 90084-6056	1/5/2024	\$7,766.67	Supplier or Vendor
LLC TO TI PARCEL SOLUTION	4080 MCGINNIS FERRY RD SUITE 1604, ALPHARETTA, GA 30005	1/5/2024	\$8,118.53	Supplier or Vendor
Milpitas Mills Limited Partnership	PO Box 409714, Atlanta, GA 30384-9714	1/5/2024	\$8,310.68	Supplier or Vendor
Alderwood Mall Llc	P.O. Box 86, Minneapolis, MN 55486-3019	1/5/2024	\$8,488.48	Supplier or Vendor
Willowbrook Mall Llc	P.O. Box 86, Minneapolis, MN 55486-2767	1/5/2024	\$8,839.33	Supplier or Vendor
HSC Property Owner LLC	PO Box 848727, Los Angeles, CA 90084	1/5/2024	\$9,096.59	Supplier or Vendor
KRE Colonie Owner LLC	PO Lockbox #28477, New York, NY 10087-8477	1/5/2024	\$9,115.92	Supplier or Vendor
GGP Staten Island Mall, LLC	SDS-12-2730 PO BOX 86, Minneapolis, MN 55486-2730	1/5/2024	\$9,231.78	Supplier or Vendor
Ggp Lp - Rouse Fashion Place	Sds-12-2780 P.o. Box 86, Minneapolis, MN 55486-2780	1/5/2024	\$9,407.75	Supplier or Vendor
Perimeter Mall, LLC	PO Box 860381, Minneapolis, MN 55486-0381	1/5/2024	\$9,420.98	Supplier or Vendor
IRON MOUNTAIN	PO BOX 27128, NEW YORK, NY 10087	1/5/2024	\$10,267.55	Supplier or Vendor
Bellevue Square Llc	Post Office Box C - 34935, Seattle, WA 98124	1/5/2024	\$10,283.25	Supplier or Vendor
Macerich Fresno Ltd. Partnersh	PO Box 29650, Phoenix, AZ 85038-9650	1/5/2024	\$10,317.25	Supplier or Vendor
Airmall Maryland Inc.	PO BOX 419462, Boston, MA 02241-9465	1/5/2024	\$10,906.15	Supplier or Vendor
Meadowood Mall Spe Llc	P.o. Box 404553, Atlanta, GA 30384-4553	1/5/2024	\$11,065.76	Supplier or Vendor
Saint Louis Galleria Llc	Post Office Box 86, Minneapolis, MN 55486-2351	1/5/2024	\$12,057.69	Supplier or Vendor
4666 Shopping Center Associates	9136 Paysphere Circle, Chicago, IL 60674	1/5/2024	\$12,137.30	Supplier or Vendor
Stonebriar Mall, LLC	P.O. Box 860762, Minneapolis, MN 55486-0762	1/5/2024	\$12,413.78	Supplier or Vendor
Sunrise Mills (Mlp) Limited Partner	Post Office Box 277861, Atlanta, GA 30384-7861	1/5/2024	\$12,992.16	Supplier or Vendor
Norwalk Land Development	PO BOX 860654, Minneapolis, MN 55486-0654	1/5/2024	\$13,058.48	Supplier or Vendor
Fashion Show Mall Llc	P.O. Box 86, Minneapolis, MN 55486-2773	1/5/2024	\$13,397.47	Supplier or Vendor
South Park Mall Lp	Post Office Box 409276, Atlanta, GA 30384-9276	1/5/2024	\$13,481.05	Supplier or Vendor
Moac Mall Holdings Llc	P.O. Box 1450, Minneapolis, MN 55485-5826	1/5/2024	\$13,697.18	Supplier or Vendor

UPS	Post Office Box 7247-0244, Philadelphia, PA 19170-0001	1/5/2024	\$14,344.95	Supplier or Vendor
Hire Dynamics, LLC	1845 Satellite Blvd, Duluth, GA 30097	1/5/2024	\$14,577.58	Supplier or Vendor
Airport Revenue Fund	PO Box 492065, Denver, CO 80249-2065	1/5/2024	\$14,635.88	Supplier or Vendor
Baybrook Mall LLC	PO Box 86, Minneapolis, MN 55486-1851	1/5/2024	\$14,802.54	Supplier or Vendor
Equality Federation Institute	818 SW 3rd Ave. #141, Portland, OR 97204	1/5/2024	\$15,000.00	Supplier or Vendor
2810 Newport Centre Llc	867545 Reliable Parkway, Chicago, IL 60686-0075	1/5/2024	\$15,060.73	Supplier or Vendor
Arden Fair Associates, L.P.	PO Box 29650 Dept#880546, Phoenix, AZ 85038-9650	1/5/2024	\$15,815.23	Supplier or Vendor
Roosevelt Field Mall	PO BOX 772854, Chicago, IL 60677	1/5/2024	\$15,968.45	Supplier or Vendor
Christiana Mall Llc	SDS-12-3026 PO Box 86, Minneapolis, MN 55486-3026	1/5/2024	\$16,008.54	Supplier or Vendor
Park Meadows Mall Llc	P.O. Box 86, Minneapolis, MN 55486-3096	1/5/2024	\$16,469.21	Supplier or Vendor
Annapolis Mall Limited Prt.	PO Box 54730, Los Angeles, CA 90074-4730	1/5/2024	\$16,618.64	Supplier or Vendor
Del Amo Fashion Center Operating Co	PO Box 409657, Atlanta, GA 30384-9657	1/5/2024	\$17,171.04	Supplier or Vendor
The Simon Group	867620 Reliable Parkway, Chicago, IL 60686-0076	1/5/2024	\$17,508.67	Supplier or Vendor
TBG State Street, LLC	PO Box 856028, Minneapolis, MN 55485-6028	1/5/2024	\$17,957.50	Supplier or Vendor
SDG FASHION MALL LP	Lockbox #775748, Itasca, IL 60143	1/5/2024	\$18,152.64	Supplier or Vendor
Twc-Chandler Llc	PO Box 511457, Los Angeles, CA 90051-8012	1/5/2024	\$18,248.42	Supplier or Vendor
Everytown for Gun Sfty Support Fund Inc.	P.O. Box 4184, New York, NY 10163	1/5/2024	\$20,000.00	Supplier or Vendor
RIDERWOOD USA INC.	601 S Figueroa St Suite 4450, LOS ANGELES, CA 90017	1/5/2024	\$20,346.76	Supplier or Vendor
Westland Garden State Plaza	File Number 56816, Los Angeles, CA 90074-6816	1/5/2024	\$22,279.91	Supplier or Vendor
Florida Mall Associates	Post Office Box 406360, Atlanta, GA 30384-6360	1/5/2024	\$23,991.36	Supplier or Vendor
21 Penn Plaza Tenant LLC	75 Rockefeller Plaza, New York, NY 10019	1/5/2024	\$25,500.00	Supplier or Vendor
AON RISK SERVICES NORTHEAST INC	80 STATE STREET, ALBANY, NY 12207	1/5/2024	\$25,900.00	Supplier or Vendor
Brooklyn Kings Plaza LLC	PO Box 29650 Dept # 880513, Phoenix, AZ 85038-9650	1/5/2024	\$25,931.70	Supplier or Vendor
University Towne Centre	File #55976, Los Angeles, CA 90074-5976	1/5/2024	\$28,500.78	Supplier or Vendor
SA Retail Holdings, LLC.	777 Third Avenue, New York, NY 10017	1/5/2024	\$31,532.00	Supplier or Vendor
Loeb Electric	1800 E. 5th Ave, Columbus, OH 43219	1/5/2024	\$31,585.13	Supplier or Vendor
Valley Fair Mall	Bank Of America File #55702, Los Angeles, CA 90074-5702	1/5/2024	\$31,732.60	Supplier or Vendor
Queens Center Spe Llc	PO Box 29650 Dept#880531, Phoenix, AZ 85038-9650	1/5/2024	\$38,676.32	Supplier or Vendor
Ggp Ala Moana Llc	PO Box 860267, Minneapolis, MN 55486-0267	1/5/2024	\$39,890.05	Supplier or Vendor

FEDEX ERS	P O BOX 371741, PITTSBURGH, PA 15250	1/5/2024	\$40,107.96	Supplier or Vendor
Retail Services Group USA LLC	652 Griffith Road, Charlotte, NC 28217	1/10/2024	\$9,537.99	Supplier or Vendor
The Trevor Project	P.O. Box 69232, West Hollywood, CA 90069	1/10/2024	\$10,000.00	Supplier or Vendor
ECREBO LIMITED	SOANEPOINT 68 MARKET PLACE, READING, UK RG1 2EG	1/10/2024	\$10,115.24	Supplier or Vendor
UPS	Post Office Box 7247-0244, Philadelphia, PA 19170-0001	1/10/2024	\$10,447.95	Supplier or Vendor
Constangy Brooks Smith & Prophete LLP	230 Peachtree Street N.W, Atlanta, GA 30303-1557	1/10/2024	\$12,000.00	Supplier or Vendor
SHINO SOMA INC.	832 Dekalb Ave #5G, Brooklyn, NY 11221	1/10/2024	\$13,650.00	Supplier or Vendor
U Line	PO Box 88741, Chicago, IL 60680-1741	1/10/2024	\$14,810.30	Supplier or Vendor
Hughes Network Systems Llc	11717 Exploration Lane, Germantown, MD 20876	1/10/2024	\$22,089.46	Supplier or Vendor
MICROSOFT ONLINE INC.	PO BOX 847543, DALLAS, TX 75284	1/10/2024	\$25,924.51	Supplier or Vendor
MacIntyre Communications	219 Dufferin Street, Toronto, ON M6K 3J1	1/10/2024	\$36,459.65	Supplier or Vendor
Julie Sheldon Consulting Ltd	1835 W 12th Ave, Vancouver, BC V6J 2E7	1/10/2024	\$109,792.22	Supplier or Vendor
AWIN INC. AND SUBSIDIARY	8 MARKET PLACE SUITE 600, BALTIMORE, MD 21202	1/10/2024	\$150,948.40	Supplier or Vendor
Meta Platforms, Inc	1601 Willow Road, Menlo Park, CA 94025	1/10/2024	\$232,608.74	Supplier or Vendor
FEDEX ERS	P O BOX 371741, PITTSBURGH, PA 15250	1/10/2024	\$342,578.35	Supplier or Vendor
Anybill Funding	1801 Pennsylvania Ave Nw Suite 700, Washington, DC 20006	1/10/2024	\$470,345.54	Supplier or Vendor
Google LLC	1600 Amphitheatre Pkwy, Mountain View, CA 94043	1/10/2024	\$564,418.81	Supplier or Vendor
AQUENT LLC	P O BOX 414552, BOSTON, MA 02241	1/17/2024	\$10,431.96	Supplier or Vendor
ADP, LLC	1851 N Resler Drive MS-100, El Paso, TX 79912	1/17/2024	\$22,419.19	Supplier or Vendor
Hire Dynamics, LLC	1845 Satellite Blvd, Duluth, GA 30097	1/17/2024	\$58,179.54	Supplier or Vendor
DAWN US HOLDINGS LLC	250 Vesey Street 15th Floor, New York, NY 10281	1/24/2024	\$11,501.21	Supplier or Vendor
Carolina Handling LLC	PO Box 890352, Charlotte, NC 28289-0352	1/24/2024	\$13,330.83	Supplier or Vendor
Brinks Inc.	7373 Solutions Center, Chicago, IL 60677-7003	1/24/2024	\$16,139.11	Supplier or Vendor
Hire Dynamics, LLC	1845 Satellite Blvd, Duluth, GA 30097	1/24/2024	\$51,228.73	Supplier or Vendor
UPS	Post Office Box 7247-0244, Philadelphia, PA 19170-0001	1/24/2024	\$54,197.45	Supplier or Vendor
Inventory Management Incorporated	3014 Industrial Drive, Raleigh, NC 27609	1/24/2024	\$144,188.26	Supplier or Vendor
FEDEX ERS	P O BOX 371741, PITTSBURGH, PA 15250	1/24/2024	\$275,793.45	Supplier or Vendor
Rise Interactive Media & Analytics	N61 W23044 HARRYS WAY, SUSSEX, WI 53089-3995	2/1/2024	\$25,500.00	Supplier or Vendor

Bellevue Square Llc	Post Office Box C - 34935, Seattle, WA 98124	2/7/2024	\$11,786.92	Supplier or Vendor
MICROSOFT ONLINE INC.	PO BOX 847543, DALLAS, TX 75284	2/7/2024	\$18,681.68	Supplier or Vendor
ADP, LLC	1851 N Resler Drive MS-100, El Paso, TX 79912	2/7/2024	\$20,952.04	Supplier or Vendor
RIDERWOOD USA INC.	601 S Figueroa St Suite 4450, LOS ANGELES, CA 90017	2/7/2024	\$21,131.38	Supplier or Vendor
21 Penn Plaza Tenant LLC	75 Rockefeller Plaza, New York, NY 10019	2/7/2024	\$25,527.22	Supplier or Vendor
Bdo USA, LLP	Post Office Box 642743, Pittsburgh, PA 15264-2743	2/7/2024	\$30,000.00	Supplier or Vendor
UPS	Post Office Box 7247-0244, Philadelphia, PA 19170-0001	2/7/2024	\$35,126.81	Supplier or Vendor
PLANSOURCE BENEFITS ADMINISTRATION	101 S GARLAND AVENUE, ORLANDO, FL 32801	2/7/2024	\$218,808.09	Supplier or Vendor
Google LLC	1600 Amphitheatre Pkwy, Mountain View, CA 94043	2/7/2024	\$224,152.93	Supplier or Vendor
Anybill Funding	1801 Pennsylvania Ave Nw Suite 700, Washington, DC 20006	2/8/2024	\$234,038.59	Supplier or Vendor
Total			\$6,201,249.98	

SOFA, Attachment 4.1

Holder's Name	Date	Relationship to Debtor	Amount	Reason for Pyment or Transfer
Jennifer Wale	6/12/2023	Officer	\$4,540.48	Expense Reimbursement
Jennifer Wale	8/15/2023	Officer	\$2,893.56	Expense Reimbursement
Jennifer Wale	12/23/2023	Officer	\$12,752.37	Expense Reimbursement
Jennifer Wale	2/19/2024	Officer	\$1,430.73	Expense Reimbursement
Benoit Mennegand	3/2/2023	COO and Officer	\$2,363.63	Expense Reimbursement
Benoit Mennegand	3/15/2023	COO and Officer	\$3,167.67	Expense Reimbursement
Benoit Mennegand	3/20/2023	COO and Officer	\$1,005.29	Expense Reimbursement
Benoit Mennegand	3/28/2023	COO and Officer	\$959.97	Expense Reimbursement
Benoit Mennegand	4/28/2023	COO and Officer	\$1,180.68	Expense Reimbursement
Benoit Mennegand	5/8/2023	COO and Officer	\$819.88	Expense Reimbursement
Benoit Mennegand	5/17/2023	COO and Officer	\$1,251.47	Expense Reimbursement
Benoit Mennegand	5/25/2023	COO and Officer	\$525.00	Expense Reimbursement
Benoit Mennegand	6/11/2023	COO and Officer	\$2,212.15	Expense Reimbursement
Benoit Mennegand	6/12/2023	COO and Officer	\$7,218.45	Expense Reimbursement
Benoit Mennegand	6/12/2023	COO and Officer	\$1,446.40	Expense Reimbursement
Benoit Mennegand	6/23/2023	COO and Officer	\$1,004.46	Expense Reimbursement
Benoit Mennegand	6/28/2023	COO and Officer	\$147.28	Expense Reimbursement
Benoit Mennegand	7/26/2023	COO and Officer	\$1,133.01	Expense Reimbursement
Benoit Mennegand	8/7/2023	COO and Officer	\$1,305.48	Expense Reimbursement
Benoit Mennegand	8/9/2023	COO and Officer	\$504.57	Expense Reimbursement
Benoit Mennegand	8/23/2023	COO and Officer	\$12,318.75	Expense Reimbursement
Benoit Mennegand	9/19/2023	COO and Officer	\$477.96	Expense Reimbursement
Benoit Mennegand	9/29/2023	COO and Officer	\$851.01	Expense Reimbursement
Benoit Mennegand	10/23/2023	COO and Officer	\$222.52	Expense Reimbursement
Benoit Mennegand	11/2/2023	COO and Officer	\$863.32	Expense Reimbursement
Benoit Mennegand	11/7/2023	COO and Officer	\$688.74	Expense Reimbursement
Benoit Mennegand	11/22/2023	COO and Officer	\$9,497.70	Expense Reimbursement
Benoit Mennegand	12/8/2023	COO and Officer	\$462.49	Expense Reimbursement
Benoit Mennegand	12/8/2023	COO and Officer	\$6,637.06	Expense Reimbursement
Benoit Mennegand	12/10/2023	COO and Officer	\$231.60	Expense Reimbursement

Benoit Mennegand	12/11/2023	COO and Officer	\$1,884.30	Expense Reimbursement
Benoit Mennegand	12/16/2023	COO and Officer	\$1,144.53	Expense Reimbursement
Benoit Mennegand	12/24/2023	COO and Officer	\$975.82	Expense Reimbursement
Benoit Mennegand	1/3/2024	COO and Officer	\$15,008.10	Expense Reimbursement
Benoit Mennegand	1/23/2024	COO and Officer	\$216.32	Expense Reimbursement
Benoit Mennegand	2/2/2024	COO and Officer	\$1,167.00	Expense Reimbursement
Benoit Mennegand	2/7/2024	COO and Officer	\$7,975.50	Expense Reimbursement
Benoit Mennegand	2/12/2024	COO and Officer	\$1,430.30	Expense Reimbursement
Celeste Thompson	3/8/2023	Officer	\$848.83	Expense Reimbursement
Celeste Thompson	3/14/2023	Officer	\$284.87	Expense Reimbursement
Celeste Thompson	3/27/2023	Officer	\$753.55	Expense Reimbursement
Celeste Thompson	3/3/2023	Officer	\$5,211.72	Salary
Celeste Thompson	3/17/2023	Officer	\$5,211.72	Salary
Celeste Thompson	3/31/2023	Officer	\$5,211.72	Salary
Celeste Thompson	4/14/2023	Officer	\$67,196.59	Lump Sum Severance
Celeste Thompson	4/14/2023	Officer	\$9,664.92	Salary
Jennifer Wale	3/3/2023	Officer	\$3,431.04	Salary
Jennifer Wale	3/17/2023	Officer	\$3,431.04	Salary
Jennifer Wale	3/31/2023	Officer	\$3,431.04	Salary
Jennifer Wale	4/14/2023	Officer	\$3,431.05	Salary
Jennifer Wale	4/28/2023	Officer	\$3,431.04	Salary
Jennifer Wale	5/12/2023	Officer	\$3,549.82	Salary
Jennifer Wale	5/26/2023	Officer	\$3,668.64	Salary
Jennifer Wale	6/9/2023	Officer	\$3,668.62	Salary
Jennifer Wale	6/23/2023	Officer	\$3,668.63	Salary
Jennifer Wale	7/7/2023	Officer	\$3,668.62	Salary
Jennifer Wale	7/21/2023	Officer	\$3,668.63	Salary
Jennifer Wale	8/4/2023	Officer	\$3,668.63	Salary
Jennifer Wale	8/18/2023	Officer	\$3,668.63	Salary
Jennifer Wale	9/1/2023	Officer	\$3,668.62	Salary
Jennifer Wale	9/15/2023	Officer	\$3,668.63	Salary
Jennifer Wale	9/29/2023	Officer	\$3,668.63	Salary
Jennifer Wale	10/13/2023	Officer	\$3,685.31	Salary
Jennifer Wale	10/27/2023	Officer	\$3,685.32	Salary

Jennifer Wale	11/9/2023	Officer	\$3,685.32	Salary
Jennifer Wale	11/24/2023	Officer	\$3,685.32	Salary
Jennifer Wale	12/8/2023	Officer	\$3,984.21	Salary
Jennifer Wale	12/22/2023	Officer	\$3,685.32	Salary
Jennifer Wale	1/5/2024	Officer	\$3,728.59	Salary
Jennifer Wale	1/19/2024	Officer	\$3,728.59	Salary
Jennifer Wale	2/2/2024	Officer	\$3,728.59	Salary
Jennifer Wale	2/16/2024	Officer	\$3,728.59	Salary
Jennifer Wale	3/1/2024	Officer	\$3,728.59	Salary
Jennifer Wale	3/1/2024	Officer	\$2,042.88	Salary
Jennifer Wale	3/1/2024	Officer	\$3,728.59	Salary
Benoit Mennegand	3/3/2023	COO and Officer	\$7,440.79	Salary
Benoit Mennegand	3/17/2023	COO and Officer	\$7,440.80	Salary
Benoit Mennegand	3/31/2023	COO and Officer	\$7,478.99	Salary
Benoit Mennegand	4/14/2023	COO and Officer	\$7,503.32	Salary
Benoit Mennegand	4/28/2023	COO and Officer	\$7,503.31	Salary
Benoit Mennegand	5/12/2023	COO and Officer	\$7,503.32	Salary
Benoit Mennegand	5/24/2023	COO and Officer	\$4.22	LTIP
Benoit Mennegand	5/26/2023	COO and Officer	\$7,499.50	Salary
Benoit Mennegand	6/9/2023	COO and Officer	\$8,270.75	Salary
Benoit Mennegand	6/23/2023	COO and Officer	\$8,340.88	Salary
Benoit Mennegand	7/7/2023	COO and Officer	\$8,340.88	Salary
Benoit Mennegand	7/21/2023	COO and Officer	\$12,792.15	Salary
Benoit Mennegand	8/4/2023	COO and Officer	\$8,219.30	Salary
Benoit Mennegand	8/18/2023	COO and Officer	\$8,219.29	Salary
Benoit Mennegand	9/1/2023	COO and Officer	\$8,219.29	Salary
Benoit Mennegand	9/15/2023	COO and Officer	\$8,219.30	Salary
Benoit Mennegand	9/29/2023	COO and Officer	\$8,219.34	Salary
Benoit Mennegand	10/13/2023	COO and Officer	\$8,193.99	Salary
Benoit Mennegand	10/27/2023	COO and Officer	\$8,194.00	Salary
Benoit Mennegand	11/9/2023	COO and Officer	\$8,193.99	Salary
Benoit Mennegand	11/24/2023	COO and Officer	\$8,520.88	Salary
Benoit Mennegand	12/8/2023	COO and Officer	\$8,718.12	Salary
Benoit Mennegand	12/22/2023	COO and Officer	\$8,686.40	Salary

Benoit Mennegand	1/5/2024	COO and Officer	\$7,479.11	Salary
Benoit Mennegand	1/19/2024	COO and Officer	\$7,319.76	Salary
Benoit Mennegand	1/26/2024	COO and Officer	\$74,416.79	LTIP
Benoit Mennegand	2/2/2024	COO and Officer	\$7,378.13	Salary
Benoit Mennegand	2/16/2024	COO and Officer	\$4,619.06	Salary
Benoit Mennegand	3/1/2024	COO and Officer	\$8,145.88	Salary
Benoit Mennegand	3/1/2024	COO and Officer	\$4,621.34	Salary
		Total	\$604,218.88	

SOFA, Attachment 7.1

Case	Subject Matter	State	Date Received	Status
<i>Lezcano, Anneth</i>	Digital	California	Sep-19	Moot
<i>Bartlow, Kashauna</i>	Employment	California	30-Jan-20	Pending
<i>Fair Workweek and Warned Safe and Sick Time Investigation</i>	Employment	New York	20-Dec-22	Pending
<i>State Farm v. Buth Na Bodhaige Inc.</i>	Real Estate	California	1-Jun-23	Pending
<i>Kaitlin Bahar Anbarfam v. Buth Na Bodhaige Inc</i>	Employment	California	18-Dec-23	Pending

SOFA, Attachment 9.1

Document Date	Year	Amount in USD	Vendor
3/28/2022	2022	5,000.00	Advocates for Youth
3/28/2022	2022	5,000.00	Advocates for Youth
5/5/2022	2022	75,000.00	Generation Citizen, Inc.
6/7/2022	2022	8,290.00	Born Free USA
6/23/2022	2022	10,290.00	The NO MORE Foundation
6/23/2022	2022	3,850.00	NSW WIRES
7/13/2022	2022	10,000.00	Advocates for Youth
7/28/2022	2022	10,000.00	The Juneteenth Foundation
7/28/2022	2022	25,000.00	Planned Parenthood
8/10/2022	2022	25,000.00	United States Association for UNHCR
10/21/2022	2022	5,080.00	World Land Trust
5/1/2022	2022	5,000.00	Equality Federation Institute
12/14/2022	2022	35,000.00	Advocates for Youth
2/24/2023	2023	6,480.00	Born Free USA
2/24/2023	2023	7,120.00	The NO MORE Foundation
2/24/2023	2023	2,710.00	NSW WIRES
4/18/2023	2023	5,000.00	Open to All
7/14/2023	2023	3,700.00	World Land Trust
7/24/2023	2023	75,000.00	Head Count Inc.
8/1/2023	2023	3,000.00	Planned Parenthood
8/1/2023	2023	4,000.00	United States Association for UNHCR
8/24/2023	2023	991.99	Head Count Inc.
12/19/2023	2023	15,000.00	Equality Federation Institute
12/19/2023	2023	20,000.00	Everytown for Gun Sfty Support Fund
11/27/2023	2024	10,000.00	The Trevor Project
	Total	375,511.99	

SOFA, Attachment 25.1

Business Name	Business Address	Nature of the Business	EIN	Dates Business Existed
The Body Shop at Home US, LLC	148 Lafayette St, 5th Floor, New York, NY 10013	Subsidiary for direct selling operations	85-1961462	5/4/2020 - 2/16/2024
TBS Air III LLC	148 Lafayette St, 5th Floor, New York, NY 10013	Partnership: 70% majority partner with Airport Retail Group as minority partner. The partnership operates The Body Shop stores in Denver, Charlotte, and Fort Lauderdale airports. These airports have ACDBE (Airport Concession Disadvantaged Business Enterprise) requirements	83-3459834	4/30/2018 - 3/1/2024
Cimarrones, S.A. de C.V.	Circuito Ctro. Comercial No. 2251, Edif. Int. Local R-401 Local 10, Ciudad Satelite Naucalpan De Juarez, Estado De Mexico, 53100, Mexico	Mexico Subsidiary - Sold	Foreign	Unknown start date - 4/1/2021
Aramara, S de RL de C.V.	Monterey 416-B, Col. Del Valle, Mexico D.F., C.P. MX 03100	Mexico Subsidiary - Dormant	Foreign	Unknown start date - 3/1/2024