IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
WEST MARINE, INC., *et al.*,[1]	)	Case No. 26-10794 (KBO)
Debtors.	)	(Jointly Administered)

SCHEDULES OF ASSETS AND LIABILITIES FOR MARINE ONE PARENT, INC. (CASE NO. 26-10796)

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: West Marine, Inc. (5502); Marine One Holdco, LLC (2231); Marine One Parent, Inc. (0402); Rising Tide Holdings Inc. (2628); Rising Tide Parent Inc. (6153); Seascapes, Inc. (3739); W Marine Management Corr (4523). For purposes of these chapter 11 cases, the Debtors' service address is Suite 200, Fort Lauderdale, FL 33301.

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

General

West Marine, Inc. ("West Marine") and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "Debtors"), with the assistance of their advisors, are filing their respective Schedules of Assets and Liabilities (each, a "Schedule" and, collectively, the "Schedules") and Statements of Financial Affairs (each, a "Statement" and, collectively, the "Statements") with the United States Bankruptcy Court for District of Delaware (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 (collectively, the "Bankruptcy Rules"), and rule 1007-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware (collectively, the "Local Rules").

These global notes and statements of limitations, methodology, and disclaimers regarding the Debtors' Schedules and Statements (the "Global Notes") pertain to, are incorporated by reference in, and comprise an integral part of, all of the Schedules and Statements and should be referred to, and referenced in connection with, any review of the Schedules and Statements.

The Schedules and Statements are unaudited and reflect the Debtors' reasonable efforts to report certain financial information of each Debtor on a stand-alone, unconsolidated basis. These Schedules and Statements neither 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 each Debtor.

In preparing the Schedules and Statements, the Debtors relied on financial data derived from their books and records that was available at the time of such preparation. Although the Debtors have made commercially reasonable efforts to ensure the accuracy and completeness of

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the Schedules and Statements, inadvertent errors or omissions may exist, and subsequent information or discovery may result in material changes to the Schedules and Statements. Accordingly, the Debtors and their directors, managers, officers, agents, attorneys, and financial advisors do not guarantee or warrant the accuracy or completeness 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 or in the Schedules and Statements. In no event shall the Debtors or their directors, managers, officers, 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 or not foreseeable and however caused, even if the Debtors or their directors, managers, officers, agents, attorneys, and financial advisors are advised of the possibility of such damages.

The Schedules and Statements have been signed by Amir Agam, Interim Vice President of West Marine Products, Inc. and an authorized signatory for each of the Debtors. In reviewing and signing the Schedules and Statements, Mr. Agam has relied upon the efforts, statements, advice, and representations of personnel of the Debtors and the Debtors' advisors. Given the scale of the Debtors' business, Mr. Agam has not (and practically could not have) personally verified the accuracy of each statement and representation in the Schedules and Statements, including, but not limited to, statements and representations concerning amounts owed to creditors, classification of such amounts, and creditor addresses.

Subsequent receipt of information or an audit may result in material changes in financial data requiring amendment of the Schedules and Statements. Accordingly, the Schedules and Statements remain subject to further review and verification by the Debtors. The Debtors reserve their right to amend the Schedules and Statements from time to time as may be necessary or appropriate; *provided* that the Debtors, their agents, and their advisors expressly do not undertake any obligation to update, modify, revise, or recategorize the information provided herein or to notify any third party should the information be updated, modified, revised, or recategorized, except to the extent required by applicable law.

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

In the event that the Schedules or Statements differ from any of the Global Notes, the Global Notes shall control. Disclosure of information in one or more Schedules, one or more Statements, or one or more exhibits or attachments to the Schedules or Statements, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedules, Statements, exhibits, or attachments.

The Schedules, Statements, and 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.

Global Notes and Overview of Methodology

1. **Description of the Cases**. The Debtors commenced these voluntary cases under chapter 11 of the Bankruptcy Code on May 17, 2026 (the "Petition Date"). The Debtors are authorized to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On May 18, 2026, the Bankruptcy Court entered an order authorizing the joint administration of the cases pursuant to Bankruptcy Rule 1015(b) and Local Rule 1015-1 [Docket No. 43]. On May 29, 2026, the United States Trustee for the District of Delaware (the "U.S. Trustee") appointed an official committee of unsecured creditors pursuant to section 1102(a)(1) of the Bankruptcy Code [Docket No. 103]. Notwithstanding the joint administration of the Debtors' cases for procedural purposes, each Debtor has filed its own Schedules and Statements. No trustee or examiner has been appointed in these chapter 11 cases.

2. **"As Of" Information Date**. To the best of the Debtors' knowledge, the information provided herein represents the asset and liability data of the Debtors as of April 25, 2026, except as otherwise noted, which follows the Debtors' fiscal calendar. Amounts ultimately realized may vary from net book value (or the applicable value ascribed herein) and such variance may be material. In addition, the amounts shown for total liabilities exclude items identified as "unknown," "disputed," "contingent," "unliquidated," or "undetermined," and, thus, ultimate liabilities may differ materially from those stated in the Schedules and Statements.

3. **Accuracy**. The financial information disclosed herein was not prepared in accordance with federal or state securities laws or other applicable non-bankruptcy law or in lieu of complying with any periodic reporting requirements thereunder. Persons and entities trading in or otherwise purchasing, selling, or transferring the claims against or equity interests in the Debtors should evaluate this financial information in light of the purposes for which it was prepared. The Debtors are not liable for and undertake no responsibility to indicate variations from securities laws or for any evaluations of the Debtors based on this financial information or any other information

4. **Reservation of Rights**. Commercially reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements; nevertheless, as noted above, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend, supplement, or otherwise modify the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including the right to amend, supplement, or otherwise modify the Schedules and Statements with respect to any claim description, designation, or Debtor against which the claim is asserted; dispute or otherwise assert offsets or defenses to any claim reflected in the Schedules and Statements as to amount, liability, priority, status, or classification; subsequently designate any claim as "disputed," "contingent," or "unliquidated;" or object to the extent, validity, enforceability, priority, or avoidability of any claim, in each case, regardless of whether such claim is designated in the Schedules and Statements as "disputed," "contingent" or "unliquidated." Any failure to designate a claim in

the Schedules and Statements as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtors that such claim or amount is not "disputed," "contingent," or "unliquidated." Listing a claim does not constitute an admission of (a) liability or (b) amounts due or owed, if any, in each case, by the Debtor against which the claim is listed or against any of the Debtors. Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to these chapter 11 cases, including without limitation, issues involving or defenses against claims, substantive consolidation, defenses, equitable subordination, or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code or 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. Notwithstanding the foregoing, the Debtors shall not be required to update the Schedules and Statements.

a. **Recharacterization**. The Debtors have made reasonable efforts to correctly characterize, classify, categorize, and designate the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements. Nevertheless, due to the complexity of the Debtors' business, the Debtors may not have accurately characterized, classified, categorized, or designated certain items and/or may have omitted certain items. Accordingly, the Debtors reserve all of their rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as necessary or appropriate, including, without limitation, whether contracts or leases listed herein were deemed executory or unexpired as of the Petition Date and remain executory and unexpired postpetition.

b. **Classifications**. Listing (i) a claim on Schedule D as "secured," (ii) a claim on Schedule E/F as either "priority" or "unsecured priority," or (iii) 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 or contract counterparty or a waiver of the Debtors' rights to recharacterize or reclassify such claim or contract pursuant to a schedule amendment, claim objection, or otherwise. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, no current valuation of the Debtors' assets in which such creditors may have a security interest has been undertaken. Except as provided in an order of the Bankruptcy Court, the Debtors reserve all rights to dispute and challenge the secured nature or amount of any such creditor's claims, the characterization of the structure of any transaction, or any document or instrument related to such creditor's claim.

c. **Estimates and Assumptions**. To prepare these Schedules and Statements and report information on a legal entity basis in accordance with the deadline established in these chapter 11 cases, the Debtors were required to make certain reasonable estimates and assumptions that affect certain amounts reported in the Schedules and Statements, including, without limitation, amounts of assets and liabilities, the amount of contingent assets and liabilities, and the reported amounts of revenues and expenses. The reported amounts of revenues are as of the Petition Date, except where otherwise indicated. Actual results could differ from such estimates. The Debtors reserve all

rights to amend, supplement, or otherwise modify the reported amounts of assets and liabilities to reflect changes in those estimates or assumptions.

d. **Causes of Action**. Despite reasonable efforts, the Debtors may not have identified and/or set forth all of their causes of action (filed or potential) against third parties as assets in their Schedules and Statements, including, without limitation, causes of action that are required to be kept confidential and causes of action arising under chapter 5 of the Bankruptcy Code and any other relevant bankruptcy and non-bankruptcy laws to recover assets or avoid transfers. The Debtors reserve all rights with respect to any claim, cause of action (including avoidance actions), controversy, right of setoff, cross claim, counterclaim, or recoupment and any claim on contracts or for breaches of duties imposed by law or in equity, demand, right, action, suit, obligation, liability, debt, account, defense, offset, power, privilege, license, lien, indemnity, guaranty, interest, damage, remedy, proceeding, agreement, or franchise of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereinafter arising, contingent or non-contingent, liquidated or unliquidated, secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, whether arising before, on, or after the Petition Date, in contract, in tort, at Law, in equity, or otherwise (collectively, "Causes of Action"). Neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such claims or Causes of Action or in any way prejudice or impair the assertion of such claims or Causes of Action.

e. **Intellectual Property Rights**. Although the Debtors made commercially reasonable efforts to identify all of their intellectual property rights, in certain instances, the Debtors may have inadvertently failed to do so due to the complexity and size of their business. Exclusion of certain intellectual property on the Statements and Schedules shall not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated, or otherwise have expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property on the Statements and Schedules shall not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated or otherwise expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. The Debtors have made every effort to attribute intellectual property to the rightful Debtor owner, however, in some instances, intellectual property owned by one Debtor may, in fact, be owned by another. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all intellectual property rights.

f. **Insiders**. The Debtors have attempted to include all payments made on or within 12 months before the Petition Date to any individual (and their relatives) or entity who, in the Debtors' good faith belief, may be deemed an "insider." As to each Debtor, an individual or entity is designated as an "insider" for the purposes of the Schedules and Statements if such individual or entity, based on the totality of the circumstances, has at least a controlling interest in, or exercises sufficient authority over, the Debtor so as

to unqualifiedly dictate corporate policy and the disposition of corporate assets, including direct control of, or responsibility for, the Debtors' internal budgets.

The listing or omission of a party as an "insider" for the purposes of the Schedules and Statements is for informational purposes and is not intended to be, nor should it be, construed as an admission that those parties are insiders for purposes of section 101(31) of the Bankruptcy Code. Information regarding the individuals or entities listed as insiders in the Schedules and Statements may not be used for: (i) the purposes of determining (a) control of the Debtors, (b) the extent to which any individual or entity exercised management responsibilities or functions, (c) corporate decision-making authority over the Debtors, or (d) whether such individual or entity (or the Debtors) could successfully argue that it is not an insider under applicable law, including the Bankruptcy Code and federal securities laws, or with respect to any theories of liability; or (ii) any other purpose.

Furthermore, certain of the individuals or entities identified as insiders may not have been insiders for the entirety of the 12-month period before the Petition Date, but the Debtors have included them herein out of an abundance of caution. The Debtors reserve all rights with respect thereto.

5. **Methodology**

a. **Basis of Presentation**. Information contained in the Schedules and Statements has been derived from the Debtors' books and records and historical financial statements.

For financial reporting purposes, the Debtors generally prepare consolidated financial statements, but for the purpose of their Schedules and Statements, the Debtors provided financial information for each Debtor entity. Combining the assets and liabilities set forth in the Debtors' Schedules and Statements would result in amounts that may be substantially different from financial information that would be prepared on a consolidated basis under GAAP. Therefore, these Schedules and Statements neither purport to represent financial statements prepared in accordance with GAAP nor are they intended to fully reconcile to the financial statements prepared by the Debtors. Unlike the consolidated financial statements, these Schedules and Statements, except where otherwise indicated, reflect the assets and liabilities of each separate Debtor. The Debtors attempted to attribute the assets and liabilities, certain required financial information, and various cash disbursements to the proper Debtor entity. Due to limitations within Debtors' accounting systems, however, it is possible that not all assets, liabilities, or amounts of cash disbursements have been recorded with the correct legal entity on the Schedules and Statements. Accordingly, the Debtors reserve all rights to supplement and/or amend the Schedules and Statements in this regard.

Given, among other things, the uncertainty surrounding the collection, ownership, and valuation of certain assets and the amount and nature of certain liabilities, to the extent that a Debtor reports more assets than liabilities, this is not an admission that such Debtor was solvent on the Petition Date or at any time prior to or after the Petition Date. Likewise, to the extent that a Debtor reports more liabilities than assets, this is not an

admission that such Debtor was insolvent on the Petition Date or at any time prior to or after the Petition Date. For the avoidance of doubt, nothing contained in the Schedules and Statements is indicative of the Debtors' enterprise value. The Schedules and Statements contain unaudited information that is subject to further review and potential adjustment.

b. **Confidential or Sensitive Information**. There may be instances in which certain information in the Schedules and Statements intentionally has been redacted due to, among other things, concerns for the privacy of an individual or concerns about the confidential or commercially sensitive nature of certain information. Any alterations will be limited to only what the Debtors believe is necessary to protect the Debtors or the applicable third party. The Debtors may also be authorized or required to redact certain information from the public record pursuant to orders of the Bankruptcy Court authorizing the Debtors to redact, seal, or otherwise protect such information from public disclosure.[2]

c. **Consolidated Entity Accounts Payable and Disbursement Systems**. Receivables and payables among the Debtors, if any, are reported on Schedule A/B and Schedule E/F, respectively, per the Debtors' unaudited books and records. As described more fully in the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue to Operate Their Cash Management System, (B) Honor Certain Prepetition Obligations Related Thereto, (C) Maintain Existing Business Forms, (D) Perform Intercompany Transactions, and (E) Grant Administrative Expense Status to Postpetition Intercompany Claims; (II) Suspending the Time to Comply with 11 U.S.C. § 345(b) and Waiving Certain Operating Guidelines; and (III) Granting Related Relief* [Docket No. 12] (the "Cash Management Motion"), the Debtors utilize an integrated, centralized cash management system in the ordinary course of business to collect, concentrate, and disburse funds generated from their operations (the "Cash Management System"). The Debtors maintain a consolidated accounts payable and disbursements system to pay operating and administrative expenses through various disbursement accounts.

The listing of any amounts with respect to such receivables and payables is not, and should not be construed as, an admission or conclusion regarding the allowance, classification, validity, or priority of such account or characterization of such balances as debt, equity, or otherwise. For the avoidance of doubt, the Debtors reserve all rights, claims, and defenses in connection with any and all intercompany receivables and payables, including, but not limited to, with respect to the characterization of intercompany claims, loans, and notes.

In the ordinary course of business, the Debtors may engage in intercompany transactions (the "Intercompany Transactions"), which results in intercompany

[2] *See*, *e.g.*, the *Interim Order (I) Authorizing the Debtors to (A) Redact Certain Confidential Information of Customers and (B) Redact Certain Personally Identifiable Information of Individuals, (II) Authorizing Electronic Noticing Procedures, and (III) Granting Related Relief* [Docket No. 68].

receivables and payables (the "Intercompany Claims"). The Debtors maintain records of the Intercompany Claims and Intercompany Transactions. Pursuant to the *Interim Order (I) Authorizing the Debtors to (A) Continue to Operate Their Cash Management System, (B) Honor Certain Prepetition Obligations Related Thereto, (C) Maintain Existing Business Forms, and (D) Perform Intercompany Transactions, and (E) Grant Administrative Expense Status to Postpetition Intercompany Claims; (II) Suspending the Time to Comply with 11 U.S.C. § 345(b) and Waiving Certain Operating Guidelines; and (III) Granting Related Relief* [Docket No. 69] (the "Cash Management Order"), the Bankruptcy Court granted the Debtors authority to continue to engage in Intercompany Transactions in the ordinary course of business, subject to certain limitations set forth therein. At any given time, there may be Intercompany Claims owing between Debtor entities. Thus, intercompany balances as of the Petition Date, if any, as set forth in Schedule A/B and Schedule E/F, may not accurately reflect current positions.

d. **Duplication**. Certain of the Debtors' assets, liabilities, and prepetition payments may properly be disclosed in response to multiple parts of the Statements and Schedules. To the extent these disclosures would be duplicative, the Debtors have determined to only list such assets, liabilities, and prepetition payments once.

e. **Net Book Value of Assets**. In many instances, current market valuations are not maintained by or readily available to the Debtors. It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate resources for the Debtors to obtain current market valuations for all assets. As such, unless otherwise indicated, net book values are current as of April 25, 2026.

When necessary, the Debtors have indicated that the value of certain assets is "unknown" or "undetermined." The description of an amount as "unknown" or "undetermined" is not intended to reflect upon the materiality of such amount. Amounts ultimately realized may vary materially from net book value (or other value so ascribed). Accordingly, the Debtors reserve all rights to amend, supplement, and adjust the asset values set forth in the Schedules and Statements. Assets that have been fully depreciated or that were expensed for accounting purposes either do not appear in these Schedules and Statements or are listed with a zero-dollar value, as such assets have no net book value.

The omission of an asset from the Schedules and Statements does not constitute a representation regarding the ownership of such asset, and any such omission does not constitute a waiver of any rights of the Debtors with respect to such asset. Nothing in the Debtors' Schedules and Statements shall be, or shall be deemed to be, an admission that any Debtor was solvent or insolvent as of the Petition Date or any time prior to the Petition Date.

f. **Currency**. All amounts shown in the Schedules and Statements are in U.S. Dollars, unless otherwise indicated.

g. **Court Orders**. Following the Petition Date, the Bankruptcy Court entered various orders authorizing the Debtors to, among other things, pay certain prepetition: (i) service fees and charges assessed by the Debtors' banks; (ii) insurance and surety bond obligations; (iii) employee wages, salaries, and related items (including, but not limited to, employee benefit programs); (iv) taxes and assessments; (v) customer program obligations; (vi) fees owed to the Debtors' utility administrator and certain waste service providers; and (vii) critical vendor obligations (collectively, the "First Day Orders"). Accordingly, these liabilities may have been or may be reduced or satisfied in accordance with such First Day Orders. Where and to the extent these liabilities have been satisfied, they may not be listed in the Schedules and Statements, unless otherwise indicated. The Debtors reserve the right to update the Schedules and Statements to reflect payments made pursuant to an order of the Bankruptcy Court (including the First Day Orders).

h. **Other Paid Claims.** To the extent the Debtors have reached any postpetition settlement with a vendor or other creditor, the terms of such settlement will prevail, supersede amounts listed in the Schedules and Statements, and shall be enforceable by all parties, subject to any necessary Bankruptcy Court approval. To the extent the Debtors pay any of the claims listed in the Schedules and Statements pursuant to any orders entered by the Bankruptcy Court (including the First Day Orders), the Debtors reserve all rights to amend and supplement the Schedules and Statements and take other action, such as filing claims objections, as is necessary and appropriate to avoid overpayment or duplicate payment for such liabilities.

i. **Setoffs**. The Debtors routinely incur setoffs and net payments in the ordinary course of business. Setoffs in the ordinary course of business can result from various transactions or disputes including, but not limited to, intercompany transactions, counterparty settlements, pricing discrepancies, rebates, returns, refunds, and negotiations and/or other disputes between the Debtors and their customers or vendors. These normal setoffs are consistent with the ordinary course of business in the Debtors' industry and can be particularly voluminous, making it unduly burdensome and costly for the Debtors to list each such transaction. Therefore, although such setoffs and other similar rights may have been accounted for when scheduling certain amounts, these ordinary course setoffs are not independently accounted for, and as such, are or may be excluded from the Schedules and Statements. In addition, some amounts listed in the Schedules and Statements may have been affected by setoffs by third parties of which the Debtors are not yet aware and/or of which the Debtors have approved to effectuate in the claims process of their chapter 11 cases.

   Any setoff of a prepetition debt to be applied against the Debtors is subject to the automatic stay and must comply with section 553 of the Bankruptcy Code. The Debtors reserve all rights to challenge any setoff and/or recoupment rights that may be asserted against them, including, but not limited to, any and all rights preserved pursuant to section 558 of the Bankruptcy Code.

j. **Leases**. The Debtors have not included future obligations under any capital or operating leases in the Schedules and Statements. To the extent there was an amount

outstanding on account of such lease as of the Petition Date, the creditor has been included on Schedule E/F of the Schedules.

In the ordinary course of business, certain of the Debtors may enter into agreements titled as leases for property, other property interests, and/or equipment from third party lessors for use in the daily operation of their business. Any prepetition obligations that are known to the Debtors pursuant to the same have been listed on Schedule F, and the underlying lease agreements are listed on Schedule G. Nothing in the Schedules and Statements is, or shall be construed to be, an admission as to the determination of the legal status of any lease (including whether any lease is a true lease, a financing arrangement, or a real property interest), and the Debtors reserve all rights with respect to such issues.

k. **Liens**. The inventories, property, and equipment listed in the Statements and Schedules are presented without consideration of any asserted mechanics', materialmen, or other liens that may attach (or have attached) to such inventories, property, and equipment, and the Debtors reserve all of their rights with respect to such liens (if any).

l. **Property Rights**. Exclusion of any property from the Schedules and Statements shall not be construed as an admission that such property rights have been abandoned, terminated, assigned, expired by their terms, or otherwise transferred. Conversely, inclusion of certain property shall not be construed to be an admission that such property rights have not been abandoned, have not been terminated or otherwise expired by their terms, or have not been assigned or otherwise transferred. Accordingly, the Debtors reserve their rights with respect to the legal status of any and all property rights.

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

n. **Excluded Assets and Liabilities**. The Debtors have excluded certain assets and liabilities otherwise included in their financial statements or books and records in the Schedules and Statements. Certain liabilities resulting from accruals, liabilities recognized in accordance with GAAP, and/or estimates of long-term liabilities either are not payable at this time or have not yet been reported. Therefore, they do not represent specific rights to payment or other claims as of the Petition Date and are not otherwise set forth in the Schedules. Additionally, certain deferred assets, charges, accounts, or reserves recorded for GAAP reporting purposes only, and certain assets with a net book value of zero, are not included in the Schedules. Other excluded categories of assets and liabilities include, but are not limited to, deferred tax assets and liabilities, deferred income, deferred charges, self-insurance reserves, favorable lease rights, unfavorable lease liabilities, and employee benefits. In addition, the Debtors

may have excluded contingent liabilities and potential rejection damage claims of any counterparties to executory contracts and unexpired leases that may be rejected (if any), to the extent such damage claims exist. Furthermore, the Debtors have excluded amounts the Debtors have paid pursuant to the First Day Orders. Other immaterial or *de minimis* assets and liabilities may also have been excluded.

o. **Allocation of Liabilities**. The Debtors, in consultation with their advisors, have sought to allocate liabilities between the prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods may change. The Debtors reserve the right to amend and/or supplement the Schedules and Statements as they deem appropriate in this regard.

p. **Guaranties and Other Secondary Liability Claims**. The Debtors exercised commercially reasonable efforts to locate and identify guaranties and other secondary liability claims (collectively, the "Guaranties") in their executory contracts, secured financings, debt instruments, leases, and other agreements. Where such Guaranties have been identified, they have been included in the relevant Schedules G and H for the affected Debtor or Debtors. The Debtors have reflected the obligations under the Guaranties for both the primary obligor and the guarantors with respect to their executory contracts, secured financings, debt instruments, leases, and other such agreements on Schedules D, F, and H. Guaranties embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, leases, and other agreements inadvertently may have been omitted or may subsequently be discovered to have expired or be unenforceable. The Debtors reserve the rights, but are not required, to amend, supplement, or modify the Schedules and Statements to include additional Guaranties or remove existing Guaranties. In addition, the Debtors reserve the right to amend, supplement, or otherwise modify the Schedules and Statements and to re-characterize or reclassify any such contract or claim, whether by amending the Schedules and Statements or in another appropriate filing. Additionally, failure to list any Guaranties in the Schedules and Statements, including in any future amendments to the Schedules and Statements, shall not affect the enforceability of any Guaranties not listed.

q. **Unliquidated Amounts**. Claim amounts that could not be readily quantified by the Debtors are scheduled as "unliquidated."

r. **Undetermined and Unknown Amounts**. The description of an amount as "unknown," "undetermined," or "to be determined" is not intended to reflect upon the materiality of such amount.

s. **Contingent Claim**. Claim amounts that are dependent on the realization of some uncertain future event are scheduled as "contingent."

t. **Disputed Claim**. Claim amounts with respect to which the applicable Debtor and the claimant disagree as to the amount owed, whether any amount is owed, the priority of the claim, or otherwise are scheduled as "disputed."

u. **Zero Dollar Amounts**. Amounts listed as zero are either $0, unliquidated, or undetermined.

v. **Non-Cash Transfers**. All transfers of non-cash property are reported at book value.

w. **Totals**. All totals that are included in the Schedules and Statements represent totals of all the known amounts and exclude items identified as "unknown" or "undetermined." If there are unknown or undetermined amounts, the actual totals may be materially different from the listed totals. The description of an amount as "unknown" or "undetermined" is not intended to reflect upon the materiality of such amount. To the extent a Debtor is a guarantor of debt held by another Debtor, the amounts reflected in these Schedules, other than Schedule G, are inclusive of each Debtor's guarantor obligations.

x. **Credits and Adjustments**. The claims of individual creditors for, among other things, goods, products, services, and taxes are listed as the amounts entered on the Debtors' books and records and may either (i) not reflect credits, allowances, or other adjustments due from such creditors to the Debtors or (ii) be net of accrued credits, allowances, rebates, trade debits, or other adjustments that are actually owed by a creditor to the Debtors on a postpetition basis on account of such credits, allowances, or other adjustments earned from prepetition payments and postpetition payments, if applicable. The Debtors reserve all of their rights with regard to such credits, allowances, and other adjustments, including but not limited to, the right to assert claims objections and/or setoffs with respect to the same.

y. **Claims of Third-Party Related Entities**. While the Debtors have made every effort to properly classify each claim listed in the Schedules as being either disputed or undisputed, liquidated or unliquidated, and contingent or noncontingent, the Debtors have not been able to fully reconcile all payments made to certain third parties and their related entities on account of the Debtors' obligations thereto. Therefore, to the extent that the Debtors have classified their estimate of claims of a creditor as disputed, all claims of such creditor's affiliates listed in the Schedules and Statements shall similarly be considered as disputed, whether or not they are designated as such.

Specific Disclosures with Respect to the Debtors' Schedules

1. **Schedule A/B**.

Certain of the instruments reflected on Schedule A/B may contain renewal options, guarantees of payments, options to purchase, rights of first refusal, rights to lease additional lands, and other miscellaneous rights. Such rights, powers, duties, and obligations are not separately set forth on Schedule A/B. The Debtors hereby expressly reserve the right to assert that any instrument listed on Schedule A/B is an executory contract within the meaning of section 365 of the Bankruptcy Code. The Debtors further reserve all of their rights, claims, and Causes of

Action with respect to claims associated with any contracts and agreements listed on Schedule A/B, including their right to dispute or challenge the characterization or the structure of any transaction, document, or instrument (including any intercompany agreement) related to a creditor's claim.

Debtor Rising Tide Holdings Inc. maintains a bank account ending in x2464 for the exclusive purpose of holding funds in a professional fee escrow account for the benefit of retained professionals. As funds are held in escrow and are not available for Rising Tide Holdings Inc.'s operational use, the account and related balance are not included in Schedule A/B.

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

Schedule A/B-2 – Cash on Hand. Schedule A/B-2 lists cash on hand in store registers as of April 25, 2026.

a. **Schedule A/B-3 – Checking, Savings, or Other Financial Accounts, CDs, etc**. Schedule A/B-3 lists bank account balances as of closing on the Petition Date. Further details with respect to the Debtors' Cash Management System and bank accounts are also provided in the Cash Management Motion and the Cash Management Order.

b. **Schedule A/B-4 – Other Cash Equivalents**. The Debtors' other cash equivalents include, among other things, credit card receivables for transactions in transit as of the Petition Date. Schedule A/B-4 for Debtor West Marine Products, Inc. reflects cash that is held in reserve by Chase Paymentech and not by the Debtors.

c. **Schedule A/B-7 – Deposits**. The Debtors maintain certain deposits in the ordinary course of their business operations. These deposits are included in the Schedules for the appropriate legal entity as of April 25, 2026, and do not include any deposits that were made after the Petition Date. The Debtors have exercised reasonable efforts to report the current value of any deposits. The Debtors may have inadvertently omitted deposits and conversely may have reported deposits that are no longer outstanding. The Debtors reserve their rights, but are not required, to amend the Schedules and Statements if deposits are incorrectly identified. Certain prepaid or amortized assets are not listed in Schedule A/B-7 in accordance with the Debtors' accounting policies. The amounts listed in Schedule A/B-7 do not necessarily reflect values that the Debtors will be able to collect or realize.

d. **Schedule A/B-8 – Prepayments**. The Debtors are required to make prepayments from time to time with various vendors, landlords, and service providers as part of the ordinary course of business. The Debtors have exercised reasonable efforts to report the current value of any prepayments as of the Petition Date, but the Debtors may have inadvertently omitted prepayments. Schedule A/B-8 does not include special purpose retainers paid to the Debtors' professionals because special purpose retainers are earned by the professionals upon receipt and do not constitute prepayments. The Debtors reserve their rights, but are not required, to amend the Schedules and Statements if they discover additional prepayments to be included.

e. **Schedule A/B-11 – Accounts Receivables**. Schedule A/B-11 includes a negative balance for accounts receivables that are over 90 days old due to a credit balance for certain customers of the Debtors with unapplied payments. Balances generally represent payments received in excess of outstanding invoices, payments awaiting application, or other credits that have not yet been matched to specific receivables.

f. **Schedule A/B-15 – Stock and Interests in Incorporated and Unincorporated Businesses**. Schedule A/B-15 includes the Debtors' wholly-owned subsidiary entities and minority equity interests in any non-controlled subsidiaries. The Debtors have listed an undetermined value for the equity interests of all of their direct subsidiaries in Schedule A/B-15.

g. **Schedule A/B-21 – Finished Goods, including Goods Held for Resale**. Inventory is valued as of April 25, 2026, and includes merchandise in the Debtors' possession, including merchandise in the Debtors' retail stores and distribution centers, and merchandise in transit.

h. **Schedule A/B-22 – Other Inventory or Supplies**. Schedule A/B-22 includes supplies valued as of April 25, 2026.

i. **Schedule A/B-25 – Property Purchased Within 20 Days Before Petition Date**. The Debtors acquired certain inventory within 20 days before the Petition Date, and have reflected the value of such inventory as undetermined in Schedule A/B-25. The inventory is included in the amounts listed in response to Schedule F.

j. **Schedule A/B-50 – Other Machinery, Fixtures, and Equipment**. Amounts reported in Schedule A/B-50 exclude assets separately disclosed under Schedule A/B-39 and Schedule A/B-40.

k. **Schedule A/B-65–Goodwill**. Goodwill was recognized upon the acquisition of the Debtors by a group of investors, led by L Catterton, in 2021. The goodwill was fully impaired for GAAP purposes as of the end of 2023.

l. **Schedule A/B-72 – Tax Refunds and Unused Net Operating Losses (NOLs)**. Consistent with the Debtors' fiscal calendar, the net operating losses are reported as of December 27, 2025. The net operating losses are estimates and should not be relied upon for any purpose.

m. **Schedule A/B-73 – Interests in Insurance Policies or Annuities**. A list of the Debtors' insurance policies as of the Petition Date and related information is available in the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Maintain Insurance, Surety Coverage, and Letters of Credit Entered Into Prepetition and Pay Related Prepetition Obligations, and (B) Renew, Supplement, Modify, or Purchase Insurance, Surety Coverage, and Letters of Credit; (II) Authorizing Banks to Honor and Process Checks and Transfers Related to Such Obligations; and (III) Granting Related Relief* [Docket No. 5].

2. **Schedule D – Creditors Who Have Claims Secured by Property**. Except as otherwise agreed pursuant to a stipulation or 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 purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D. Moreover, unless otherwise agreed or ordered by the Court, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument related to such creditor's claim.

   The descriptions provided in Schedule D are intended only to be a summary. Reference to the applicable agreements and other related relevant documents is necessary for a complete description of the collateral and the nature, extent, and priority of any liens. In certain instances, a Debtor may be a co-obligor or guarantor with respect to scheduled claims of other Debtors, and no claim set forth on Schedule D of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities.

   Detailed descriptions of the Debtors' prepetition debt structure and descriptions of collateral relating to the debt contained in Schedule D are contained in the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Use Cash Collateral, and (B) Grant Liens and Provide Superpriority Administrative Expense Claims, (II) Granting Adequate Protection to Certain Prepetition Secured Parties, (III) Modifying the Automatic Stay, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief* [Docket No. 13]. The secured debt is jointly and severally the responsibility of multiple Debtors. As such, the liability has been listed on each Debtor who is an obligor or guarantor of such debt. Only the principal amount as of the Petition Date is listed on Schedule D, and such amount is not inclusive of accrued interests and fees.

3. **Schedule E/F**.

   a. **Part 1 – Creditors with Priority Unsecured Claims**. The listing of any claim on Schedule E/F does not constitute an admission by the Debtors that such claim is entitled to priority treatment under section 507 of the Bankruptcy Code. The Debtors reserve all of their rights to dispute the amount and/or priority status of any claim on any basis at any time.

      Certain tax claims owing to various taxing authorities may be subject to on-going audits. Therefore, certain tax claims owed to various taxing authorities that may be subject to audits are not included on Schedule E/F, Part 1 as such amounts are currently unknown.

      Pursuant to the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses, (B) Continue Employee Benefits Programs, and (C) Pay and Honor Workers' Compensation Obligations; (II) Authorizing Banks to Honor and Process Checks and Transfers Related to Such Obligations; and (III) Granting Related Relief* [Docket No. 9] (the "Wages Motion"), the Debtors have requested authority to pay certain prepetition obligations, including, without limitation, obligations related to

employee wages and other employee benefits, in the ordinary course of business. Pursuant to the *Interim Order (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses, (B) Continue Employee Benefits Programs, and (C) Pay and Honor Workers' Compensation Obligation; (II) Authorizing Banks to Honor and Process Checks and Transfers Related to Such Obligations; and (III) Granting Related Relief* [Docket No. 67] (the "Wages Order"), granting the relief requested in the Wages Motion on an interim basis, including granting the Debtors' authority to pay certain prepetition obligations related thereto in the ordinary course of business, the Debtors have not listed on Schedule E/F, Part 1 any such obligation the Debtors have paid pursuant to the Wages Order.

b. **Part 2 – Creditors with Nonpriority Unsecured Claims**. The liabilities identified in Schedule E/F, Part 2, are derived from the Debtors' books and records. The Debtors made a reasonable attempt to set forth their unsecured obligations, although the actual amount of claims against the Debtors may vary from those liabilities represented on Schedule E/F, Part 2. The listed liabilities may not reflect the correct amount of any unsecured creditor's allowed claims or the correct amount of all unsecured claims.

In many cases, the claims listed on Schedule E/F, Part 2, arose, accrued, or were incurred on various dates or on a date or dates that are unknown to the Debtors or are subject to dispute. Where the determination of the date on which a claim arose, accrued, or was incurred would be unduly burdensome and costly to the Debtors' estates, the Debtors have not listed a specific date or dates for such claim. In addition, Schedule E/F, Part 2 does not include rejection damage claims of the counterparties to executory contracts and unexpired leases that may have been or may be rejected, if any, to the extent such damage claims exist.

With respect to gift cards, the Debtors cannot ascertain the identity of the individual holders of gift cards. Thus, it is impossible to list such individuals on the Schedules. Instead, the Debtors have listed the maximum liability associated with the gift cards on an aggregate basis on Schedule E/F, Part 2.

Information regarding pending litigation involving the Debtors is listed as undetermined and is marked as contingent, unliquidated, and disputed, unless the litigation has been settled.

Trade payables listed on Schedule E/F, Part 2 contain the prepetition liability information available to the Debtors as of the Petition Date. Schedule E/F, Part 2 does not include certain prepetition balances that were paid subsequent to the Petition Date related to prepetition obligations pursuant to the *Interim Order (I) Authorizing Debtors to Pay Prepetition Claims of Certain Critical Vendors, 503(b)(9) Claimants, Lien Claimants, and HSE Suppliers, (II) Granting Administrative Expense Priority to All Undisputed Obligations on Account of Outstanding Orders, (III) Authorizing Banks to Honor and Process Checks and Transfers Related to Such Obligations, and (IV) Granting Related Relief* [Docket No. 70], if any.

4. **Schedule G**. While the Debtors' existing books, records, and financial systems have been relied upon to identify and schedule executory contracts at each of the Debtors, and although commercially reasonable efforts have been made to ensure the accuracy of Schedule G, inadvertent errors, omissions, or over-inclusions may have occurred. Certain information, such as the contact information of the counterparty, may not be included where such information could not be obtained using commercially reasonable efforts. The Debtors do not make, and specifically disclaim, any representation or warranty as to the completeness or accuracy of the information set forth on Schedule G. The Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contract, agreement, or lease set forth in Schedule G and to amend or to supplement Schedule G as necessary.

   The contracts, agreements, and leases listed on Schedule G may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, memoranda, and other documents, instruments, and agreements that may not be listed therein despite the Debtors' use of reasonable efforts to identify such documents. Further, unless otherwise specified on Schedule G, each executory contract or unexpired lease listed thereon shall include all exhibits, schedules, riders, modifications, declarations, amendments, supplements, attachments, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affects such executory contract or unexpired lease, without respect to whether such agreement, instrument, or other document is listed thereon. 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.

   The Debtors have attempted to list the appropriate Debtor parties to each contract, agreement, and lease on Schedule G. There may be instances, however, in which other Debtor entities that are not parties to the contracts, agreements, and leases have been the primary entities conducting business in connection with these contracts, agreements, and leases. Accordingly, the Debtors have listed certain contracts, agreements, and leases on Schedule G of the Debtor entity corresponding to the applicable contracting entity which may, upon further review, differ from the primary entity conducting business with the counterparty to that particular contract, agreement, or lease. The Debtors reserve all rights with respect to the named parties of any and all contracts, agreements, and leases, including the right to amend, supplement, or otherwise modify Schedule G.

   Contracts and leases listed on Schedule G may be umbrella or master agreements that cover relationships with some or all of the Debtors. Where relevant, such agreements have been listed in the Schedules and Statements only for the Debtor entity that signed the original umbrella or master agreement. Other Debtors, however, may be liable together with such Debtor on account of such agreements and the Debtors reserve all rights to amend the Schedules to reflect changes regarding the liabilities of the Debtors with respect to such agreements, if appropriate. The master service agreements have been listed in Schedule G, but such listing does not reflect any decision by the Debtors as to whether such agreements are executory in nature.

The employment agreements listed in Schedule G are as of the Petition Date. After the Petition Date, certain employment agreements listed in Schedule G may have been or may be terminated and are no longer or may no longer be in force.

The Debtors may have entered into various other types of agreements in the ordinary course of their business, such as indemnity agreements, supplemental agreements, amendments, letter agreements, indemnification agreements, and confidentiality agreements which may not be set forth in Schedule G. Omission of a contract or agreement from Schedule G does not constitute an admission, concession, or stipulation that such omitted contract or agreement is not an executory contract or unexpired lease. Likewise, the inclusion of an agreement in Schedule G does not constitute an admission, concession, or stipulation that such agreement is an executory contract or unexpired lease or that such agreement was in effect on the Petition Date or is valid or enforceable. In addition, certain of the executory contracts and unexpired leases listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal, right to lease additional space, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth separately on Schedule G.

The Debtors reserve all of their rights, claims, and Causes of Action with respect to the contracts, agreements, and leases on Schedule G, including the right to dispute or challenge the characterization of the structure of any transaction or any document or instrument related to a creditor's claim.

In some cases, the Debtors may have inadvertently listed the incorrect Debtor party. 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.

5. **Schedule H**. In the ordinary course of their business, the Debtors pay certain expenses on behalf of their affiliates. The Debtors may not have identified certain guarantees that are embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other agreements. Further, certain of the guarantees reflected on Schedule H may have expired or may no longer be enforceable. Thus, the Debtors reserve their rights to amend Schedule H to the extent that additional guarantees are identified or such guarantees are discovered to have expired or become unenforceable.

   In the ordinary course of their business, the Debtors may be involved in pending or threatened litigation and claims arising out of certain ordinary course of business transactions. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-claims and counter-claims against other parties. Because such claims are contingent, disputed, and/or unliquidated, such claims have not been set forth on Schedule H. However, some such claims may be listed elsewhere in the Schedules and Statements.

Specific Disclosures with Respect to the Debtors' Statements

1. **Question 1 – Gross Revenue from Business**. The gross revenue disclosed by the Debtors reflects the year-to-date balance as of the Petition Date.

2. **Question 2 – Non-Business Revenue**. The non-business revenue disclosed by the Debtors reflects the year-to-date balance as of the Petition Date.

3. **Question 3 –Payments or Transfers to Creditors Within 90 Days Before Filing this Case**. The list of payments disclosed by the Debtors do not include cash sweeps (as described in the Cash Management Motion), payments related to bankruptcy, or payments made to insiders. The amounts listed in Statements Question 3 are not inclusive of accrued interest or fees. For information related to payments to insiders, refer to *Question 4 – Payments or Transfers to Insiders.* For information on payments issued to bankruptcy professionals, refer to *Question 11 – Payments Related to Bankruptcy*.

4. **Question 4 – Payments or Transfers to Insiders**. The information reported on Statements Question 4 is representative of the total payments made to insiders during the one year prior to the Petition Date. For the avoidance of doubt, Statements Question 4 includes payments to individuals who may have been insiders at the time they were employed by the Debtors but are no longer employed by the Debtors.

   In light of the fact that the Debtors utilize an integrated, centralized Cash Management System in the ordinary course of business to collect, concentrate, and disburse funds generated from their operations, certain of the payments or transfers to the board directors and officers may be made by, and therefore reflected in the Statements of, Debtor entities other than those that contractually employ or retain such directors and officers.

   As to each Debtor, an individual or entity is designated as an "insider" for the purposes of the Schedules and Statements if such individual or entity, based on the totality of the circumstances, has at least a controlling interest in, or exercises sufficient authority over, the Debtor so as to unqualifiedly dictate corporate policy and the disposition of corporate assets, including direct control of, or responsibility for, the Debtors' internal budgets.

5. **Question 5 – Repossessions, Foreclosures, and Returns**. On occasion, the Debtors may return damaged, unsatisfactory, or out of specification goods to vendors in the ordinary course of business. Other than ordinary course items, the Debtors are not aware of any property that has been returned to a seller.

6. **Question 6 – Setoffs**. For a discussion of setoffs and nettings incurred by the Debtors, refer to paragraph 5(i) of these Global Notes.

7. **Question 7 – Legal Actions, Administrative Proceedings, Court Actions, Executions, Attachments, or Governmental Audits**. The Debtors reserve all rights with respect to the suits and proceedings included in Statements Question 7. Nothing contained herein shall be construed as an admission of liability or waiver of any right or defense.

8. **Question 10 – Certain Losses**. The Debtors occasionally incur losses for a variety of reasons, including theft and property damage. The Debtors, however, may not have records of all such losses to the extent such losses do not have a material impact on the Debtors' businesses or are not reported for insurance purposes. Given the scale of the Debtors' store footprint, certain losses cannot be tracked by the Debtors with complete accuracy; for instance, the Debtors do

not track or account for losses from inventory shrinkage on a per-loss basis. Accordingly, such losses are accounted for elsewhere on the Debtors' Schedules and Statements based on general ledger accounts that capture items such as inventory shrink.

9. **Question 11 – Payments Related to Bankruptcy**. All payments for services of any entities that provided services related to consultation concerning debt restructuring, relief under the Bankruptcy Code, or preparation of a petition in bankruptcy within one year immediately preceding the Petition Date are included in the relevant Statement for the Debtor who made the payment to the professional. Payments related to bankruptcy are reflected on the Statement of the Debtor entity that made the payment, but are for the benefit of all Debtors. The Debtors have endeavored to list only payments which included debt restructuring services; however, these payments may include amounts for services not related to restructuring or bankruptcy related matters. Additional information regarding the Debtors' retention of professionals is more fully described in the individual retention applications for those professionals.

10. **Question 13 – Transfers Not Already Listed on this Statement**. While the Debtors have made reasonable efforts to respond comprehensively to Statements Question 13, certain *de minimis* asset sales and transfers may be omitted unintentionally.

11. **Question 16 – Personally Identifiable Information**. The Debtors collect a limited amount of information about customers in the ordinary course. Examples of the types of information collected by the Debtors include, among other things, customer names, billing addresses, mailing addresses, telephone numbers, and e-mail addresses.

12. **Question 26 - Books, Records, and Financial Statements**. From time to time, the Debtors provide certain parties such as banks, auditors, potential investors, vendors, and financial advisors with financial statements. The Debtors do not maintain complete lists or other detailed records tracking such disclosures. Therefore, the Debtors have not provided full lists of these parties in Statements Question 26.

13. **Question 27 – Inventories**. Physical inventories are taken at each of the Debtors' stores and distribution centers on an annual basis. During the last two years prior to the Petition Date, the Debtors conducted approximately 600 such inventories. Due to the volume of disclosures, the Debtors have omitted such inventory counts conducted.

14. **Question 28 – Officers, Directors, Managing Members, General Partners, Members in Control, Controlling Shareholders, or Other People in Control of the Debtor at the Time of Filing This Case**. The response in Statements Question 28 reflects the director and officer status at the Debtors as of the Petition Date and does not reflect any changes to the Debtors' directors and officers, if any, following that date. The complete list of equity holders of Debtor Marine One Holdco, LLC is attached to each of the Debtors' petitions [Docket No. 1] filed on the Petition Date and is not included in Statements Question 28.

15. **Question 30 – Payments, Distributions, or Withdrawals Credited or Given to Insiders**. Unless otherwise indicated in a Debtor's specific response to Statements Question 30, the Debtors have included a comprehensive response to Statements Question 30 in Statements Question 4.

16. **Question 31 – Consolidated Group for Tax Purposes**. The response in Statements Question 31 reflects more than one parent company for certain of the Debtors due to the dates in which certain of the Debtors were formed over the time period required for disclosures in Statements Question 31.

END OF GLOBAL NOTES

SCHEDULES AND STATEMENTS BEGIN ON THE FOLLOWING PAGE

Fill in this information to identify the case:

Debtor Name: In re : Marine One Parent, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number (if known): 26-10796 (KBO)

☐ 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* ..... $ 0.00

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

Copy line 92 from *Schedule A/B* ..... $ 0.00

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* ..... $ 422,440,458.00

3. ***Schedule E/F: Creditors Who Have Unsecured Claims*** (Official Form 206E/F)

3a. **Total claim amounts of priority unsecured claims:**

Copy the total claims from Part 1 from line 5a of *Schedule E/F* ..... $ 0.00

3b. **Total amount of claims of nonpriority amount of unsecured claims:**

Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F* ..... + $ 0.00

4. **Total liabilities**

Lines 2 + 3a + 3b ..... $ 422,440,458.00

Fill in this information to identify the case:

Debtor Name: In re : Marine One Parent, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number (if known): 26-10796 (KBO)

☐ 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: Marine One Parent, Inc. Case number *(if known)*: 26-10796

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

Debtor: Marine One Parent, Inc. Case number *(if known)*: 26-10796

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
		Description	face amount		doubtful or uncollectible accounts	
11.	**Accounts receivable**					
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

Debtor: Marine One Parent, Inc. Case number *(if known)*: 26-10796

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	Rising Tide Holdings Inc.	100%	$ Undetermined
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

Debtor: Marine One Parent, Inc. Case number *(if known)*: 26-10796

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: Marine One Parent, Inc. Case number *(if known)*: 26-10796

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** *Examples:* 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: Marine One Parent, Inc. Case number *(if known)*: 26-10796

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** *Examples:* Antiques and figurines; paintings,prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles	$		$

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: Marine One Parent, Inc. Case number *(if known)*: 26-10796

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 Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)	**Net book value of debtor's interest** (Where available)	**Valuation method used for current value**	**Current value of debtor's interest**
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: Marine One Parent, Inc. Case number *(if known)*: 26-10796

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: Marine One Parent, Inc. Case number *(if known)*: 26-10796

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: Marine One Parent, Inc. Case number *(if known)*: 26-10796

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)

72.1 None Tax year _____ $ _____

73. **Interests in insurance policies or annuities**

73.1 See Global Note $ Undetermined

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 None $ _____

78. **Total of Part 11.**

Add lines 71 through 77. Copy the total to line 90. $ 0.00

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

☑ No

☐ Yes

Debtor: Marine One Parent, Inc. Case number *(if known)*: 26-10796

Name

Part 12: Summary

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

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

Fill in this information to identify the case:

Debtor Name: In re : Marine One Parent, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number (if known): 26-10796 (KBO)

☐ 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** Eclipse Business Capital LLC, as Prepetition ABL and FILO agent	$ 171,221,374.00	$ Undetermined

Creditor's mailing address

Notice Name

333 W. Wacker Drive, Suite 950
Street

Chicago | IL | 60606
City | State | ZIP Code

Country

Creditor's email address, if known

Date debt was incurred 5/1/2024

Last 4 digits of account number

Describe debtor's property that is subject to a lien

As set forth in UCC Financing Statement No. DE 2024879623

Describe the lien

As set forth in UCC Financing Statement No. DE 2024879623

Is the creditor an insider or related party?

- ☑ No
- ☐ Yes

Is anyone else liable on this claim?

- ☐ No
- ☑ Yes. Fill out S*chedule H: Codebtors(Official Form 206H).*

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 Global Notes
  - ☐ Yes. The relative priority of creditors is specified on lines

Debtor: Marine One Parent, Inc. Case number *(if known)*: 26-10796

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**

WILMINGTON SAVINGS FUND SOCIETY, FSB, AS COLLATERAL AGENT

Creditor's Name

Creditor's mailing address

Notice Name

500 Delaware Avenue

Street

City: Wilmington State: DE ZIP Code: 19801

Country

Creditor's email address, if known

Date debt was incurred 9/26/2024

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 Global Notes
  - ☐ Yes. The relative priority of creditors is specified on lines

Describe debtor's property that is subject to a lien

As set forth in UCC Financing Statement No. DE 20232256120

$ 251,219,084.00 $ Undetermined

Describe the lien

As set forth in UCC Financing Statement No. DE 20232256120

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.** $ 422,440,458.00

Part 2: List Others to Be Notified for a Debt Already Listed in Part 1

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address	On which line in Part 1 did you enter the related creditor?	Last 4 digits of account number for this entity
ArentFox Schiff LLP Name Jeffrey R. Gleit, Matthew R. Bentley Notice Name 1301 Avenue of the Americas, 42nd Floor Street New York / NY / 10019 City / State / ZIP Code Country	Line 2.2	
ArentFox Schiff LLP Name Justin A. Kesselman Notice Name 800 Boylston Street, 32nd Floor Street Boston / MA / 02199 City / State / ZIP Code Country	Line 2.2	
Ashby & Geddes, P.A. Name Attn Gregory A. Taylor Notice Name 500 Delaware Avenue, 8th Floor Street Wilmington / DE / 19801 City / State / ZIP Code Country	Line 2.1	

Debtor: Marine One Parent, Inc. Case number *(if known)*: 26-10796

Name

Morris James LLP Line 2.2

Name

Eric J. Monzo, Jason S. Levin

Notice Name

3205 Avenue North Blvd., Suite 100

Street

Wilmington | DE | 19803

City | State | ZIP Code

Country

Riemer & Braunstein LLP Line 2.1

Name

Steven Fox

Notice Name

Times Square Tower, Suite 2506

Street

Seven Times Square

New York | NY | 10036

City | State | ZIP Code

Country

Riemer & Braunstein LLP Line 2.1

Name

Janine M Figueiredo

Notice Name

Times Square Tower, Suite 2506

Street

Seven Times Square

New York | NY | 10036

City | State | ZIP Code

Country

Fill in this information to identify the case:

Debtor Name: In re : Marine One Parent, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number (if known): 26-10796 (KBO)

☐ Check if this is an amended filing

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on Schedule A/B: Assets - Real and Personal Property (Official Form 206A/B) and on Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. **Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).**

☑ No. Go to Part 2.

☐ Yes. Go to Line 2.

2. **List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part.** If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

		Total claim	Priority amount
2.1 **Priority creditor's name and mailing address**	**As of the petition filing date, the claim is:** *Check all that apply.*	$	$

Creditor Name

Creditor's Notice name

Address

City State ZIP Code

Country

☐ Contingent

☐ Unliquidated

☐ Disputed

Basis for the claim:

Date or dates debt was incurred

Last 4 digits of account number

Is the claim subject to offset?

☐ No

☐ Yes

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

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. **List in alphabetical order all of the creditors with nonpriority unsecured claims.** If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

Nonpriority creditor's name and mailing address

Creditor Name

Creditor's Notice name

Address

City State ZIP Code

Country

Date or dates debt was incurred

Last 4 digits of account number

As of the petition filing date, the claim is:
Check all that apply.

☐ Contingent

☐ Unliquidated

☐ Disputed

Basis for the claim:

Is the claim subject to offset?

☐ No

☐ Yes

Amount of claim

$

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 Notice Name Street City State ZIP Code Country	Line ☐ Not Listed.Explain	

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. **Add the amounts of priority and nonpriority unsecured claims.**

			Total of claim amounts
5a.	**Total claims from Part 1**	5a.	$ 0.00
5b.	**Total claims from Part 2**	5b. +	$ 0.00
5c.	**Total of Parts 1 and 2** Lines 5a + 5b = 5c.	5c.	$ 0.00

Fill in this information to identify the case:

Debtor Name: In re : Marine One Parent, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number (if known): 26-10796 (KBO)

☐ 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**
2.1 **State what the contract or lease is for and the nature of the debtor's interest**: Management Services Agreement	Name on File - ID 001 (Name)
	(Notice Name)
State the term remaining: Unknown	Address on File (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 : Marine One Parent, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number (if known): 26-10796 (KBO)

☐ 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	Rising Tide Holdings Inc.	1 East Broward Blvd., Suite 200 Street Fort Lauderdale / FL / 33301 City / State / ZIP Code Country	Eclipse Business Capital LLC, as Prepetition ABL and FILO agent	☑ D ☐ E/F ☐ G
2.2	Rising Tide Holdings Inc.	1 East Broward Blvd., Suite 200 Street Fort Lauderdale / FL / 33301 City / State / ZIP Code Country	Wilmington Savings Fund Society, FSB, as administrative agent and collateral agent	☑ D ☐ E/F ☐ G

Debtor: Marine One Parent, Inc. (Name) Case number *(if known)*: 26-10796

2.3	Rising Tide Parent Inc.	1 East Broward Blvd., Suite 200 Street Fort Lauderdale / FL / 33301 City / State / ZIP Code Country	Eclipse Business Capital LLC, as Prepetition ABL and FILO agent	☑ D ☐ E/F ☐ G
2.4	Rising Tide Parent Inc.	1 East Broward Blvd., Suite 200 Street Fort Lauderdale / FL / 33301 City / State / ZIP Code Country	Wilmington Savings Fund Society, FSB, as administrative agent and collateral agent	☑ D ☐ E/F ☐ G
2.5	Seascapes, Inc.	1 East Broward Blvd., Suite 200 Street Fort Lauderdale / FL / 33301 City / State / ZIP Code Country	Eclipse Business Capital LLC, as Prepetition ABL and FILO agent	☑ D ☐ E/F ☐ G
2.6	Seascapes, Inc.	1 East Broward Blvd., Suite 200 Street Fort Lauderdale / FL / 33301 City / State / ZIP Code Country	Wilmington Savings Fund Society, FSB, as administrative agent and collateral agent	☑ D ☐ E/F ☐ G

Debtor: Marine One Parent, Inc. (Name) Case number *(if known)*: 26-10796

2.7	W Marine Management Company, Inc.	1 East Broward Blvd., Suite 200 Street Fort Lauderdale / FL / 33301 City / State / ZIP Code Country		Eclipse Business Capital LLC, as Prepetition ABL and FILO agent	☑ D ☐ E/F ☐ G
2.8	W Marine Management Company, Inc.	1 East Broward Blvd., Suite 200 Street Fort Lauderdale / FL / 33301 City / State / ZIP Code Country		Wilmington Savings Fund Society, FSB, as administrative agent and collateral agent	☑ D ☐ E/F ☐ G
2.9	West Marine Products, Inc.	1 East Broward Blvd., Suite 200 Street Fort Lauderdale / FL / 33301 City / State / ZIP Code Country		Eclipse Business Capital LLC, as Prepetition ABL and FILO agent	☑ D ☐ E/F ☐ G
2.10	West Marine Products, Inc.	1 East Broward Blvd., Suite 200 Street Fort Lauderdale / FL / 33301 City / State / ZIP Code Country		Wilmington Savings Fund Society, FSB, as administrative agent and collateral agent	☑ D ☐ E/F ☐ G

Debtor: Marine One Parent, Inc. (Name) Case number *(if known)*: 26-10796

2.11	West Marine, Inc.	1 East Broward Blvd., Suite 200 Street Fort Lauderdale / FL / 33301 City / State / ZIP Code Country		Eclipse Business Capital LLC, as Prepetition ABL and FILO agent	☑ D ☐ E/F ☐ G
2.12	West Marine, Inc.	1 East Broward Blvd., Suite 200 Street Fort Lauderdale / FL / 33301 City / State / ZIP Code Country		Wilmington Savings Fund Society, FSB, as administrative agent and collateral agent	☑ D ☐ E/F ☐ G

Fill in this information to identify the case:

Debtor Name: In re : Marine One Parent, Inc.

United States Bankruptcy Court for the: District of Delaware

Case number (if known): 26-10796 (KBO)

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

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

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☑ *Schedule A/B: Assets–Real and Personal Property* (Official Form 206A/B)
- ☑ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☑ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☑ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☑ *Schedule H: Codebtors* (Official Form 206H)
- ☑ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ Amended *Schedule* _____
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)*
- ☐ Other document that requires a declaration _____

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

Executed on 06/04/2026
MM / DD / YYYY

✖ / s / Amir Agam
Signature of individual signing on behalf of debtor

Amir Agam
Printed name

Authorized Signatory
Position or relationship to debtor