

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

In re

**EXELCO NORTH AMERICA, INC., et al.,

Debtors.**

Chapter 11

Case No. 17-12029 (KG)

(Joint Administration Requested)

**GLOBAL NOTES, METHODOLOGY AND SPECIFIC
DISCLOSURES REGARDING THE DEBTORS' SCHEDULES OF
ASSETS AND LIABILITIES AND STATEMENT OF FINANCIAL AFFAIRS**

Introduction

Exelco North America, Inc., Exelco NV, FTK WW Manufacturing BVBA, Ideal Diamond Trading USA Inc. (collectively, the “**Initial Debtors**”) and Ideal Diamond Trading Limited (the “**Additional Debtor**” and together with the Initial Debtors, the “**Debtors**”) with the assistance of their advisors, have filed their respective Schedules of Assets and Liabilities (the “**Schedules**”) and Statements of Financial Affairs (the “**Statements**,” and together with the Schedules, the “**Schedules and Statements**”) with the United States Bankruptcy Court for the District of Delaware (the “**Bankruptcy Court**”), pursuant to section 521 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

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

The Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States (“**GAAP**”), nor are they intended to be fully reconciled with the financial statements of each Debtor (whether publicly filed or otherwise). Additionally, the Schedules and Statements contain unaudited information that is subject to further review and potential adjustment and reflect the Debtors’ reasonable efforts to report the assets and liabilities of each Debtor on an unconsolidated basis.

In preparing the Schedules and Statements, the Debtors relied upon information derived from their books and records that was available at the time of such preparation. Although the Debtors’ access to certain of their books and records was limited as a result of concurrent proceedings in Belgium, the Debtors have made reasonable efforts to ensure the accuracy and completeness of such financial information under these circumstances. Despite these reasonable efforts, inadvertent errors or omissions, as well as the discovery of

conflicting, revised, or subsequent information, may cause a material change to the Schedules and Statements.

The Debtors and their officers, employees, agents, attorneys, and financial advisors do not guarantee or warrant the accuracy or completeness of the data that is provided in the Schedules and Statements and shall not be liable for any loss or injury arising out of or caused in whole or in part by the acts, omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating or delivering the information contained in the Schedules and Statements. Except as expressly required by the Bankruptcy Code, the Debtors and their officers, employees, agents, attorneys and financial advisors expressly do not undertake any obligation to update, modify, revise, or re-categorize the information provided in the Schedules and Statements or to notify any third party should the information be updated, modified, revised, or re-categorized. The Debtors, on behalf of themselves, their officers, employees, agents and advisors disclaim any liability to any third party arising out of or related to the information contained in the Schedules and Statements and reserve all rights with respect thereto.

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

Global Notes and Overview of Methodology

1. **Reservation of Rights.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements; however, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, without limitation, the right to amend the Schedules and Statements with respect to any claim ("**Claim**") description, designation, or Debtor against which the Claim is asserted; dispute or otherwise assert offsets or defenses to any Claim reflected in the Schedules and Statements as to amount, liability, priority, status, or classification; subsequently designate any Claim as "disputed," "contingent," or "unliquidated;" or object to the extent, validity, enforceability, priority, or avoidability of any Claim. Any failure to designate a Claim in the Schedules and Statements as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtors that such Claim or amount is not "disputed," "contingent," or "unliquidated." Listing a Claim does not constitute an admission of liability by the Debtor against which the Claim is listed or against any of the Debtors. Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to the Debtors' chapter 11 cases, including, without limitation, issues involving Claims, substantive consolidation, defenses, equitable subordination, recharacterization, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code, and any other relevant non-bankruptcy laws to recover assets or avoid transfers. Any specific reservation of rights contained elsewhere in the Global Notes does not limit in any respect the general reservation of rights contained in this paragraph. Notwithstanding the foregoing, the

Debtors shall not be required to update the Schedules and Statements.

The listing in the Schedules or Statements (including, without limitation, Schedule A/B, Schedule E/F or Statement 4) by the Debtors of any obligation between a Debtor and another Debtor is a statement of what appears in the Debtors' books and records and does not reflect any admission or conclusion of the Debtors regarding whether such amount would be allowed as a Claim or how such obligations may be classified and/or characterized in a plan of reorganization or by the Bankruptcy Court.

2. **Description of Cases and "as of" Information Date.** On September 26, 2017 (the "**Petition Date**") the Initial Debtors each filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. On October 13, 2017 (the "**Subsequent Petition Date**", together with the Petition Date, the "**Petition Dates**"), the Additional Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

The asset information provided in the Schedules and Statements, except as otherwise noted, represents the asset data of the Initial Debtors as of September 26, 2017 and of the Additional Debtor as of September 30, 2017. The liability information provided herein, except as otherwise noted, represents the liability data of the Initial Debtors as of September 26, 2017 and of the Additional Debtor as of October 13, 2017.

3. **Net Book Value of Assets.** It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets for the Debtors to obtain current market valuations for all of their assets. Accordingly, unless otherwise indicated, the Debtors' Schedules and Statements reflect net book values as of September 26, 2017 for the Initial Debtors and as of September 30, 2017 for the Additional Debtor. Additionally, because the book values of certain assets, may materially differ from their fair market values, they may be listed as undetermined amounts as of the Petition Dates. Furthermore, as applicable, assets that have fully depreciated or were expensed for accounting purposes may not appear in the Schedules and Statements if they have no net book value.
4. **Recharacterization.** Notwithstanding the Debtors' reasonable efforts to properly characterize, classify, categorize, or designate certain Claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements, the Debtors may, nevertheless, have improperly characterized, classified, categorized, designated, or omitted certain items due to the complexity and size of the Debtors' businesses. Accordingly, the Debtors reserve all of their rights to recharacterize, reclassify, recategorize, redesignate, add, or delete items reported in the Schedules and Statements at a later time as is necessary or appropriate as additional information becomes available, including, without limitation, whether contracts or leases listed herein were deemed executory or unexpired as of the Petition Dates and remain executory and unexpired postpetition.
5. **Real Property and Personal Property-Leased.** In the ordinary course of their businesses, the Debtors leased real property and various articles of personal property, including, fixtures, and equipment, from certain third-party lessors. The Debtors have made reasonable efforts to list all such leases in the Schedules and Statements. The

Debtors have made reasonable efforts to include lease obligations on Schedule D (secured debt) to the extent applicable and to the extent the lessor filed a UCC-1. However, nothing in the Schedules or Statements is or shall be construed as an admission or determination as to the legal status of any lease (including whether to assume and assign or reject such lease or whether it is a true lease or a financing arrangement).

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

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

The Debtors have excluded certain categories of assets, tax accruals, and liabilities from the Schedules and Statements, including, without limitation, goodwill, accrued salaries, employee benefit accruals, and deferred gains. In addition, certain immaterial assets and liabilities may have been excluded.

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, 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.

7. **Insiders.** Solely, for purposes of the Schedules and Statements, the Debtors define "insiders" to include the following: (a) directors; (b) senior level officers; (c) equity holders holding in excess of 5% of the voting securities of the Debtor entities; (d) Debtor affiliates; and (e) relatives of any of the foregoing (to the extent known by the Debtors). Entities listed as "insiders" have been included for informational purposes and their inclusion shall not constitute an admission that those entities are insiders for purposes of section 101(31) of the Bankruptcy Code.
8. **Intellectual Property Rights.** The exclusion of any intellectual property shall not be construed as an admission that such intellectual property rights have been abandoned, terminated, assigned, expired by their terms, or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, terminated, assigned, expired by their terms, or otherwise transferred pursuant to a sale, acquisition, or other transaction.
9. **Intercompany and Other Transactions.** For certain reporting and internal accounting purposes, the Debtors record certain intercompany receivables and payables. Receivables and payables among the Debtors are reported as assets on Schedule A/B 77 or liabilities on Schedule E/F, part 2, as appropriate (collectively, the "***Intercompany Claims***"). While the Debtors have used commercially reasonable efforts to ensure that the proper intercompany

balance is attributed to each legal entity, the Debtors and their estates reserve all rights to amend the Intercompany Claims in the Schedules and Statements, including, without limitation, to change the characterization, classification, categorization or designation of such claims, including, but not limited to, the right to assert that any or all Intercompany Claims are, in fact, consolidated or otherwise properly assets or liabilities of a different Debtor entity.

- 10. Executory Contracts and Unexpired Leases.** Although the Debtors made diligent attempts to attribute executory contracts and unexpired leases to their rightful Debtors, in certain instances, the Debtors may have inadvertently failed to do so due to the complexity and size of the Debtors' businesses.

Moreover, other than real property leases reported in Schedule A/B 55, the Debtors have not necessarily set forth executory contracts and unexpired leases as assets in the Schedules and Statements, even though these contracts and leases may have some value to the Debtors' estates. The Debtors' executory contracts and unexpired leases have been set forth in Schedule G.

- 11. Materialman's/Mechanic's Liens.** The assets listed in the Schedules and Statements are presented without consideration of any materialman's or mechanic's liens.

- 12. Classifications.** Listing a Claim or contract on (a) Schedule D as "secured," (b) Schedule E/F part 1 as "priority," (c) Schedule E/F part 2 as "unsecured," or (d) Schedule G as "executory" or "unexpired," does not constitute an admission by the Debtors of the legal rights of the Claimant or a waiver of the Debtors' rights to recharacterize or reclassify such Claims or contracts or leases or to exercise their rights to setoff against such Claims.

- 13. Claims Description.** Schedules D and E/F permit each Debtor to designate a Claim as "disputed," "contingent," and/or "unliquidated." Any failure to designate a Claim on a given Debtor's Schedules and Statements as "disputed," "contingent," or "unliquidated" does not constitute an admission by that Debtor that such amount is not "disputed," "contingent," or "unliquidated," or that such Claim is not subject to objection. Moreover, listing a Claim does not constitute an admission of liability by the Debtors.

- 14. Causes of Action.** Despite their reasonable efforts to identify all known assets, the Debtors may not have listed all of their causes of action or potential causes of action against third-parties as assets in the Schedules and Statements, including, without limitation, causes of actions arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. The Debtors reserve all of their rights with respect to any cause of action (including avoidance actions), controversy, right of setoff, cross-Claim, counter-Claim, or recoupment and any Claim on contracts or for breaches of duties imposed by law or in equity, demand, right, action, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, power, privilege, license, and franchise of any kind or character whatsoever, known, unknown, fixed or contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Dates, in contract or in tort, in law, or in equity, or pursuant to any other theory of law (collectively, "**Causes of Action**") they may have, and neither these

Global Notes nor the Schedules and Statements shall be deemed a waiver of any Claims or Causes of Action or in any way prejudice or impair the assertion of such Claims or Causes of Action.

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

- a. Undetermined Amounts. The description of an amount as “unknown,” “TBD,” or “undetermined” is not intended to reflect upon the materiality of such amount.
- b. Totals. All totals that are included in the Schedules and Statements represent totals of all known amounts. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total.
- c. Liens. Property and equipment listed in the Schedules and Statements are presented without consideration of any liens that may attach (or have attached) to such property and equipment.

16. Estimates and Assumptions. Because of the timing of the filings, management was required to make certain estimates and assumptions that affected the reported amounts of these assets and liabilities. Actual amounts could differ from those estimates, perhaps materially.

17. Currency. Unless otherwise indicated, all amounts are reflected in U.S. dollars, and if converted to U.S. dollars, were converted to U.S. dollars based upon the conversion rate in effect on the applicable Petition Dates.

18. Intercompany. The listing in the Schedules or Statements (including, without limitation, Schedule A/B or Schedule E/F) by the Debtors of any obligation between a Debtor and another Debtor is a statement of what appears in the Debtors’ books and records and does not reflect any admission or conclusion of the Debtors regarding whether such amount would be allowed as a Claim or how such obligations may be classified and/or characterized in a plan of reorganization or by the Bankruptcy Court.

19. Setoffs. The Debtors incur certain offsets and other similar rights during the ordinary course of business. Offsets in the ordinary course can result from various items, including, without limitation, intercompany transactions, pricing discrepancies, returns, refunds, warranties, debit memos, credits, and other disputes between the Debtors and their suppliers and/or customers. These offsets and other similar rights are consistent with the ordinary course of business in the Debtors’ industry and are not tracked separately. Therefore, although such offsets and other similar rights may have been accounted for when certain amounts were included in the Schedules, offsets are not independently accounted for, and as such, are or may be excluded from the Debtors’ Schedules and Statements.

20. Global Notes Control. If the Schedules and Statements differ from these Global Notes, the Global Notes shall control.

Specific Disclosures with Respect to the Debtors' Schedules

Schedule A/B. All values set forth in Schedule A/B reflect the book value of the Debtors' assets as of September 26, 2017 for the Initial Debtors and as of September 30, 2017 for the Additional Debtor, unless otherwise noted below or in the Schedules and Statements. Other than real property leases reported on Schedule A/B 55, the Debtors have not included leases and contracts on Schedule A/B. Leases and contracts are listed on Schedule G.

Schedule A/B 3. Cash values held in financial accounts are listed on Schedule A/B 3 as of September 26, 2017 for the Initial Debtors and as of October 13, 2017 for the Additional Debtor.

Schedule A/B 11. Accounts receivable do not include intercompany receivables. Intercompany receivables are reported at Schedule A/B 77.

Schedule A/B 41. Certain documentation, including but not limited to depreciation schedules may not be available as they are in the custody and control of the Belgium Administrator.

Schedule A/B 21. The proper allocation of inventory between and amongst the Debtors, as well as between the Debtors and their non-Debtor affiliates, is subject to review by the Debtors and their professional to ensure that pre-Petition Date transactions were properly completed and properly recorded on the Debtors' books and records. Accordingly, the Debtors have listed the inventory positions for the Debtors as undetermined at this time.

Schedule A/B 55. The Debtors do not own any real property. The Debtors have listed their real property leases in Schedule A/B 55 with a value of "undetermined." The Debtors do not carry any leasehold interests/improvements on their balance sheet.

Schedule A/B 63. The Debtors maintain a customer database. The amount is listed as undetermined because the fair market value of such ownership cannot be determined.

Schedule A/B 74 & 75. In the ordinary course of their businesses, the Debtors may have accrued, or may subsequently accrue, certain rights to counter-Claims, setoffs, refunds, or warranty Claims. Additionally, certain of the Debtors may be a party to pending litigation in which the Debtors have asserted, or may assert, Claims as a plaintiff or counter-Claims as a defendant. Because such Claims are unknown to the Debtors and not quantifiable as of the Petition Dates, they are not listed on Schedule A/B 74 or 75. The Debtors' failure to list any contingent and/or unliquidated claim held by the Debtors in response to these questions shall not constitute a waiver, release, relinquishment, or forfeiture of such claim.

Schedule D. The Claims listed on Schedule D arose or were incurred on various dates; a determination of the date upon which each Claim arose or was incurred would

be unduly burdensome and cost prohibitive. Accordingly, not all such dates are included. All Claims listed on Schedule D, however, appear to have been incurred before the Petition Dates.

Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent, and priority of liens. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements. Except as specifically stated on Schedule D, real property lessors, utility companies, and other parties that may hold security deposits have not been listed on Schedule D. Nothing herein shall be construed as an admission by the Debtors of the legal rights of the Claimant or a waiver of the Debtors' rights to recharacterize or reclassify such Claim or contract.

Moreover, the Debtors have not included on Schedule D parties that may believe their Claims are secured through setoff rights, letters of credit, surety bonds, or inchoate statutory lien rights.

Schedule E/F part 2. The Debtors have used reasonable efforts to report all general unsecured Claims against the Debtors on Schedule E/F part 2, based upon the Debtors' books and records as of the Petition Dates.

Determining the date upon which each Claim on Schedule E/F part 2 was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Debtors do not list a date for each Claim listed on Schedule E/F part 2. Furthermore, claims listed on Schedule E/F part 2 may have been aggregated by unique creditor name and remit to address and may include several dates of incurrence for the aggregate balance listed.

Schedule E/F part 2 contains information regarding pending litigation involving the Debtors. The dollar amount of potential Claims associated with any such pending litigation is listed as "undetermined" and marked as contingent, unliquidated, and disputed in the Schedules and Statements. Some of the litigation Claims listed on Schedule E/F may be subject to subordination pursuant to section 510 of the Bankruptcy Code. Schedule E/F part 2 also includes potential or threatened litigation claims. Any information contained in Schedule E/F part 2 with respect to such potential litigation shall not be a binding representation of the Debtors' liabilities with respect to any of the potential suits and proceedings included therein. The Debtors expressly incorporate by reference into Schedule E/F part 2 all parties to pending litigation listed in the Debtors' Statements 7, as contingent, unliquidated, and disputed claims, to the extent not already listed on Schedule E/F part 2.

Schedule E/F part 2 reflects the prepetition amounts owing to counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in connection with the assumption, or assumption and assignment, of executory contracts or unexpired leases. Additionally, Schedule E/F part 2 does not include potential rejection damage Claims, if any, of the counterparties to executory contracts and unexpired leases that may be rejected.

Schedule G. Certain information, such as the contact information of the counter-party, may not be included where such information could not be obtained using the Debtors' reasonable efforts. Listing or omitting a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is or is not an executory contract or unexpired lease, was in effect on the Petition Dates, or is valid or enforceable. Certain of the leases and

contracts listed on Schedule G may contain certain renewal options, guarantees of payment, indemnifications, options to purchase, rights of first refusal, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth separately on Schedule G. Certain confidentiality and non-disclosure agreements may not be listed on Schedule G.

Certain of the contracts and agreements listed on Schedule G may consist of several parts, including, purchase orders, amendments, restatements, waivers, letters, and other documents that may not be listed on Schedule G or that may be listed as a single entry. In some cases, the same supplier or provider appears multiple times on Schedule G. This multiple listing is intended to reflect distinct agreements between the applicable Debtor and such supplier or provider. 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 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.

In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their businesses, such as subordination, nondisturbance, and attornment agreements, supplemental agreements, settlement agreements, amendments/letter agreements, title agreements, and confidentiality agreements. Such documents may not be set forth on Schedule G. Certain of the executory agreements may not have been memorialized and could be subject to dispute. Executory agreements that are oral in nature have not been included on the Schedule G.

Schedule H. For purposes of Schedule H, the Debtors that are either the principal obligors or guarantors under the prepetition debt facilities are listed as Co-Debtors on Schedule H. The Debtors may not have identified certain guarantees associated with the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements.

In the ordinary course of their businesses, the Debtors may be involved in pending or threatened litigation. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-Claims and counter-Claims against other parties. Because the Debtors have treated all such Claims as contingent, disputed, or unliquidated, such Claims have not been set forth individually on Schedule H. Litigation matters can be found on each Debtor's Schedule E/F part 2 and Statement 7, as applicable.

Specific Disclosures with Respect to the Debtors' Statements

Statement 3. Statement 3 includes any disbursement or other transfer made by the Debtors within 90 days before the Petition Dates, except for those made to insiders

(which payments appear in response to Statement question 4), employees, and bankruptcy professionals (which payments appear in Statement 11 and include any retainers paid to bankruptcy professionals). The amounts listed in Statement 3 reflect the Debtors' disbursements netted against any check level detail; thus, to the extent a disbursement was made to pay for multiple invoices, only one entry has been listed on Statement 3.

Statement 4. Statement 4 accounts for a respective Debtor's intercompany transactions, as well as other transfers to insiders as applicable. With respect to individuals, the amounts listed reflect the universe of payments and transfers to such individuals including compensation, bonus (if any), expense reimbursement, relocation reimbursement, and/or severance. To the extent that individuals received compensation/salary, expense reimbursement, and/or other payments from non-debtor affiliates of the Debtors, such payments are not listed on Statement 4.

Statement 5. Statement 5 excludes goods returned in the ordinary course of business.

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

Statement 10. 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 if such losses do not have a material impact on the Debtors' businesses or are not reported for insurance purposes.

Statement 11. Out of an abundance of caution, the Debtors have included payments to all professionals who have rendered any advice related to the potential global restructuring of the Debtors' and their non-debtor affiliates in Statement 11. However, it is possible that the disclosed fees also relate to other, non-bankruptcy related services, and may include services rendered to other parties.

Statement 18. In the ordinary course of business, the Debtors' inventory may have been in transit, held at a customer premises, or held at third-party laboratories for certification purposes.

Statement 26d. The Debtors have provided financial statements in the ordinary course of their businesses to numerous financial institutions, creditors, and other parties within two years immediately before the Petition Dates. Considering the number of such recipients and the possibility that such information may have been shared with parties without the Debtors' knowledge or consent or subject to confidentiality agreements, except as set forth on Statement 26d, the Debtors have not disclosed certain parties that may have received such financial statements for the purposes of Statement 26d.

Statement 30. Unless otherwise indicated in a Debtor's specific response to Statement 30, the Debtors have included a comprehensive response to Statement 30 in Statement 4.

Fill in this information to identify the case:**Debtor name:** Ideal Diamond Trading USA Inc.**United States Bankruptcy Court for the:** District of Delaware**Case number (if known):** 17-12032☐ Check if this is an amended filingOfficial Form 207**Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy** 04/16

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

Part 1: Income**1. Gross revenue from business**☐ None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year		Sources of revenue (Check all that apply)	Gross revenue (before deductions and exclusions)
From the beginning of the fiscal year to filing date:	From 1/1/2017 to 9/26/2017	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$43,767,395.16
For prior year:	From 1/1/2016 to 12/31/2016	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$79,033,002.00
For the year before that:	From 1/1/2015 to 12/31/2015	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other _____	\$72,761,407.00

2. Non-business revenue

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

☐ None

		Description of sources of revenue	Gross revenue from each source (before deductions and exclusions)
From the beginning of the fiscal year to filing date:	From 1/1/2017 to 9/26/2017	SERVICE FEES	\$926,277.60
	From 1/1/2017 to 9/26/2017	RECOVERED BAD DEBTS AND CUSTOMER OVERPAYMENT	\$9,327.25
For prior year:	From 1/1/2016 to 12/31/2016	SERVICE FEES	\$3,127,794.00
	From 1/1/2016 to 12/31/2016	INTEREST	\$404.00

Debtor **Ideal Diamond Trading USA Inc.**Case number *(if known)* **17-12032**

For the year before that:	From 1/1/2015 to 12/31/2015	SERVICE FEES	\$3,088,444.00
	From 1/1/2015 to 12/31/2015	INTEREST	\$400.00

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032****Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☐ None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. CARMEL LIMOUSINE SERVICE BROADWAY 2642 NEW YORK NY 10025	7/10/2017	\$552.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____
3.2. CBIZ MHM, LLC JAY SILVER PO BOX 952753 ST. LOUIS MO 63195-2753	9/13/2017	\$20,000.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____
3.3. CBIZ MHM, LLC JAY SILVER PO BOX 952753 ST. LOUIS MO 63195-2753	9/5/2017	\$30,000.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____
3.4. DOCUFREE CORPORATION 1175 NORTHMEADOW PKWY #140 ROSWELL GA 30076	7/19/2017	\$2,767.50	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____
3.5. EDI OPTIONS INC. VARICKSTREET 100 NEW YORK NY 10013	7/10/2017	\$196.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.6. ELITE SERVICE GROUP LLC 27 STREET 40W NEW YORK NY 10001	7/28/2017	\$227.35	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____
3.7. ELITE SERVICE GROUP LLC 27 STREET 40W NEW YORK NY 10001	7/10/2017	\$227.35	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____
3.8. FIVE RIVERS IT, INC BILL TRONGON 114 ESSEX STSUITE 300 ROCHELLE PARK NJ 07662	9/29/2017	\$298.30	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____
3.9. FIVE RIVERS IT, INC BILL TRONGON 114 ESSEX STSUITE 300 ROCHELLE PARK NJ 07662	7/28/2017	\$1,101.25	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____
3.10. FIVE RIVERS IT, INC BILL TRONGON 114 ESSEX STSUITE 300 ROCHELLE PARK NJ 07662	7/10/2017	\$1,129.56	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____
3.11. GEMEX SYSTEMS INC. W EXECUTIVE DRIVE 6040 MEQUON WI 53092	7/10/2017	\$47.95	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.12. INTERNATIONAL GEMOLOGICAL INSTITUTE ROLAND LAURIER 551 FIFTH AVE STE 700 NEW YORK NY 10176	7/12/2017	\$1,136.72	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____
3.13. MALCA AMIT USA LLC PO BOX 345003 JAMAICA NY 11434-9003	7/28/2017	\$1,147.65	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____
3.14. OXFORD HEALTH PLANS ROOSEVELT AVE 136-02 NEW YORK NY 11354	7/10/2017	\$2,850.67	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other: EMPLOYEE BENEFITS
3.15. PRAJAPATI ADVISORS LLP 48TH STREET 22W NEW YORK NY 10036	9/13/2017	\$8,873.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____
3.16. Q1COM. TAX	8/15/2017	\$5,462.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other: TAX
3.17. SHELOWITZ LAW GROUP HASHEYZAF STREET 4 RAANANA 4366411 ISRAEL	7/10/2017	\$1,260.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.18. SPECTRUM ENTERPRISE	7/10/2017	\$379.81	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.19. TEAM INNING BV ZWARTZUSTERSVEST 24 32 2800 MECHELEN BELGIUM	9/12/2017	\$200.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other: PAYROLL TAX

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.20. TEAM INNING BV ZWARTZUSTERSVEST 24 32 2800 MECHELEN BELGIUM	7/28/2017	\$16,001.33	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other: PAYROLL TAX

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.21. TEAM INNING BV ZWARTZUSTERSVEST 24 32 2800 MECHELEN BELGIUM	7/28/2017	\$284.27	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other: PAYROLL TAX

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.22. TEAM INNING BV ZWARTZUSTERSVEST 24 32 2800 MECHELEN BELGIUM	6/28/2017	\$14,179.73	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other: PAYROLL TAX

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.23. TEAM INNING BV ZWARTZUSTERSVEST 24 32 2800 MECHELEN BELGIUM	6/28/2017	\$230.97	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other: PAYROLL TAX

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
3.24. UNITED HEALTHCARE INSURANCE CO. PENNSYLVANIA PLAZA 8 NEW NY 10119	7/10/2017	\$75.41	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other: EMPLOYEE BENEFITS
3.25. UNITED STATES TREASURY INTERNAL REVENUE SERVICE 2970 MARKET STREET MAIL STOP 5-Q30.133 PHILADELPHIA PA 19104-5016	9/14/2017	\$21,854.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other: TAX
3.26. VERIZON CULLIGANLAAN 2 DIEGEM BELGIUM	7/10/2017	\$210.27	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____
3.27. WEST 45TH APF LLC 25 WEST 45TH ST NEW YORK NY 10036	7/12/2017	\$15,000.00	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____
3.28. WEST 45TH APF LLC 25 WEST 45TH ST NEW YORK NY 10036	7/12/2017	\$7,864.18	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input checked="" type="checkbox"/> Services <input type="checkbox"/> Other _____

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

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,425.00. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.1.	EXELCO (ASIA) LTD ROOM 1701B, 17TH FLOOR, NAN DAO COMMERCIAL BUILDING 359-361 QUEEN'S ROAD CENTRAL HONG KONG	7/31/2017	\$155,000.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.2.	EXELCO (ASIA) LTD ROOM 1701B, 17TH FLOOR, NAN DAO COMMERCIAL BUILDING 359-361 QUEEN'S ROAD CENTRAL HONG KONG	7/26/2017	\$550,000.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.3.	EXELCO (ASIA) LTD ROOM 1701B, 17TH FLOOR, NAN DAO COMMERCIAL BUILDING 359-361 QUEEN'S ROAD CENTRAL HONG KONG	7/25/2017	\$100,000.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.4.	EXELCO (ASIA) LTD ROOM 1701B, 17TH FLOOR, NAN DAO COMMERCIAL BUILDING 359-361 QUEEN'S ROAD CENTRAL HONG KONG	7/19/2017	\$400,000.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.5.	EXELCO (ASIA) LTD ROOM 1701B, 17TH FLOOR, NAN DAO COMMERCIAL BUILDING 359-361 QUEEN'S ROAD CENTRAL HONG KONG	6/18/2017	\$2,000,000.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.6.	EXELCO INTERNATIONAL LTD SUITE 2005 LEVEL 2 ALEXANDER HOUSE 35 EBENE CYBERCITY MAURITIUS	7/14/2017	\$46,708.41	GERA LIFE INSURANCE- RUBIN GROUP INSURANCE
	Relationship to debtor			
	PARENT			

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.7.	EXELCO NV SCHUPSTRAAT 911 2018 ANTWERP BELGIUM	6/22/2017	\$37,925.00	INTERCOMPANY

Relationship to debtor

AFFILIATE

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.8.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	6/18/2017	\$440,000.00	INTERCOMPANY

Relationship to debtor

AFFILIATE

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.9.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	6/18/2017	\$200,000.00	INTERCOMPANY

Relationship to debtor

AFFILIATE

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.10.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	5/22/2017	\$955,000.00	INTERCOMPANY

Relationship to debtor

AFFILIATE

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.11.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	5/17/2017	\$402,738.00	INTERCOMPANY

Relationship to debtor

AFFILIATE

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.12.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	5/17/2017	\$600,000.00	INTERCOMPANY

Relationship to debtor

AFFILIATE

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.13.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	4/12/2017	\$1,210,000.00	INTERCOMPANY

Relationship to debtor

AFFILIATE

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.14.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	3/28/2017	\$990,000.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.15.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	3/27/2017	\$1,140,000.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.16.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	2/9/2017	\$430,000.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.17.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	2/7/2017	\$1,515,000.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.18.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	1/15/2017	\$197,079.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.19.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	1/15/2017	\$522,715.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.20.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	1/15/2017	\$780,206.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.21.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	1/5/2017	\$8,794.49	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.22.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	1/5/2017	\$241,205.51	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.23.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	12/15/2016	\$321,000.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.24.	EXELCO NV SCHUPSTRAAT 9-11 2018 ANTWERP BELGIUM	11/9/2016	\$71,358.01	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.25.	EXELCO NV SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	11/9/2016	\$778,641.99	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.26.	EXELCO NV SCHUPSTRAAT 9-11 2018 ANTWERP BELGIUM	10/31/2016	\$660,000.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			
	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.27.	EXELCO SOURCING SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	5/11/2017	\$170,000.00	INTERCOMPANY
	Relationship to debtor			
	AFFILIATE			

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.28.	EXELCO SOURCING SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	12/21/2016	\$45,000.00	INTERCOMPANY

Relationship to debtor

AFFILIATE

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.29.	EXELCO SOURCING SCHUPSTRAAT 9-11 ANTWERP 2018 BELGIUM	12/15/2016	\$79,000.00	INTERCOMPANY

Relationship to debtor

AFFILIATE

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.30.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	7/19/2017	\$95,945.80	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.31.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	6/27/2017	\$5,210.27	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.32.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	6/20/2017	\$1,664.59	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.33.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	6/13/2017	\$19,704.65	INTERCOMPANY

Relationship to debtor

PARENT

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.34.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	6/6/2017	\$78,016.76	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.35.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	5/30/2017	\$108,796.45	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.36.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	5/17/2017	\$3,922.52	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.37.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	5/15/2017	\$160,000.00	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.38.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	5/9/2017	\$998,303.78	INTERCOMPANY

Relationship to debtor

PARENT

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.39.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	5/3/2017	\$312,000.00	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.40.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	5/2/2017	\$605,085.22	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.41.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	4/25/2017	\$537,608.63	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.42.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	4/18/2017	\$301,837.34	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.43.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	4/12/2017	\$275,000.00	INTERCOMPANY

Relationship to debtor

PARENT

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.44.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	4/11/2017	\$13,068.00	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.45.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	4/4/2017	\$1,797,049.36	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.46.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	3/28/2017	\$3,493,802.72	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.47.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	3/21/2017	\$1,127,248.18	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.48.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	3/14/2017	\$1,121,948.44	INTERCOMPANY

Relationship to debtor

PARENT

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.49.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	3/8/2017	\$3,390,463.40	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.50.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	3/1/2017	\$607,155.78	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.51.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	2/28/2017	\$2,576,275.45	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.52.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	2/15/2017	\$756,032.10	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.53.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	2/7/2017	\$1,238,906.81	INTERCOMPANY

Relationship to debtor

PARENT

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.54.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	1/25/2017	\$960,000.00	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.55.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	1/10/2017	\$922,558.09	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.56.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	1/3/2017	\$182,139.04	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.57.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	12/28/2016	\$504,395.87	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.58.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	12/27/2016	\$1,547,295.13	INTERCOMPANY

Relationship to debtor

PARENT

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.59.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	12/20/2016	\$681,908.39	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.60.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	12/19/2016	\$1,203,980.54	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.61.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	12/13/2016	\$1,711,352.74	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.62.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	12/6/2016	\$917,037.45	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.63.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	11/29/2016	\$2,132,650.82	INTERCOMPANY

Relationship to debtor

PARENT

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.64.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	11/22/2016	\$1,495,798.15	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.65.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	11/18/2016	\$220,000.00	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.66.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	11/15/2016	\$815,636.99	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.67.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	11/14/2016	\$250,000.00	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.68.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	11/8/2016	\$961,988.61	INTERCOMPANY

Relationship to debtor

PARENT

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.69.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	11/7/2016	\$320,000.00	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.70.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	11/1/2016	\$1,499,707.83	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.71.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	10/25/2016	\$7,220.84	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.72.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	10/18/2016	\$833,491.25	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.73.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	10/11/2016	\$1,380,140.97	INTERCOMPANY

Relationship to debtor

PARENT

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.74.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	10/4/2016	\$87,634.67	INTERCOMPANY

Relationship to debtor

PARENT

	Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
4.75.	IDEAL DIAMOND TRADING LIMITED VIKASH RAMDAURSINGH EXELCO INTERNATIONAL SUITE 25 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	9/27/2016	\$1,512,667.72	INTERCOMPANY

Relationship to debtor

PARENT

5. Repossessions, foreclosures, and returns

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

☒ None

	Creditor's name and address	Description of the property	Date	Value of property
5.1.	_____	_____	_____	\$ _____

6. Setoffs

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

☒ None

	Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
6.1.	_____	_____	_____	\$ _____

	_____	Last 4 digits of account number: XXXX-_____		

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032****Part 3: Legal Actions or Assignments****7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

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

☐ None

Case title	Nature of case	Court or agency's name and address	Status of case
7.1. ALLFIELD TRADING LLC VS IDEAL DIAMOND TRADING LTD AND IDEAL DIAMOND TRADING USA INC	COMPLAINT FOR MONETARY DAMAGES	NEW YORK SUPREME COURT NEW YORK COUNTY COURTHOUSE 60 CENTRE STREET NEW YORK NY 10007	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
Case number			
651364/2015			

8. Assignments and receivership

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

☒ None

Custodian's name and address	Description of the property	Value
8.1. _____ _____ _____ _____	_____ Case title _____ Case number _____ Date of order or assignment _____	\$ _____ Court name and address _____ _____ _____

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032****Part 4: Certain Gifts and Charitable Contributions**

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

☐ None

	Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1.	DIAMOND EMPOWERMENT FUND 450 LEXINGTON AVE # 4 NEW YORK NY 10017	DONATION	3/13/2017	\$25,000.00
	Recipient's relationship to debtor			
	DEBTOR INSIDER IS A BOARD MEMBER			
	Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.2.	DIAMOND EMPOWERMENT FUND 450 LEXINGTON AVE # 4 NEW YORK NY 10017	DONATION	3/29/2016	\$25,000.00
	Recipient's relationship to debtor			
	DEBTOR INSIDER IS A BOARD MEMBER			
	Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.3.	JEWELERS FOR CHILDREN 120 BROADWAY 28TH FLOOR NEW YORK NY 10271	DONATION	5/11/2016	\$7,000.00
	Recipient's relationship to debtor			
	NONE			
	Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.4.	JEWELERS FOR CHILDREN 120 BROADWAY 28TH FLOOR NEW YORK NY 10271	DONATION	3/18/2016	\$45,000.00
	Recipient's relationship to debtor			
	NONE			

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032****Part 5: Certain Losses****10. All losses from fire, theft, or other casualty within 1 year before filing this case.**☒ None

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

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032****Part 6: Certain Payments or Transfers****11. Payments related to bankruptcy**

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

☒ None

Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.1. _____	_____	_____	\$ _____
Address			

Email or website address			

Who made the payment, if not debtor?			

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

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☒ None

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

13. Transfers not already listed on this statement

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

☒ None

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

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

Relationship to debtor			

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032****Part 7: Previous Locations****14. Previous addresses**

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

☐ Does not apply

Address		Dates of occupancy
14.1.	25 WEST 45TH ST NEW YORK NY 10036	From 6/30/2011 To PRESENT

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032****Part 8: Healthcare Bankruptcies****15. Healthcare bankruptcies**

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

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

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

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
15.1. _____ _____ _____ _____	Location where patient records are maintained (if different from facility address). If electronic, identify any service provider _____ _____ _____ _____	How are records kept? Check all that apply: <input type="checkbox"/> Electronically <input type="checkbox"/> Paper

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032****Part 9: Personally Identifiable Information****16. Does the debtor collect and retain personally identifiable information of customers?**☒ No☐ Yes. State the nature of the information collected and retained. _____

Does the debtor have a privacy policy about that information?

☐ No☐ Yes**17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b) or other pension or profit-sharing plan made available by the debtor as an employee benefit?**☒ No. Go to Part 10.☐ Yes. Does the debtor serve as plan administrator?☐ No. Go to Part 10☐ Yes. Fill in below:**Name of plan****Employer identification number of the plan**

EIN: ____-____-____

Has the plan been terminated?

☐ No☐ Yes

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032****Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units****18. Closed financial accounts**

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

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

☒ None

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

19. Safe deposit boxes

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

☒ None

Depository institution name and address	Name and address of anyone with access to it	Description of the contents	Does debtor still have it?
19.1. _____ _____ _____	_____ _____ _____	_____	<input type="checkbox"/> No <input type="checkbox"/> Yes

20. Off-premises storage

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

☐ None

Depository institution name and address	Name and address of anyone with access to it	Description of the contents	Does debtor still have it?
20.1. SEE GLOBAL NOTES	_____	_____	<input type="checkbox"/> No <input type="checkbox"/> Yes

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032****Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own****21. Property held for another**

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

☒ None

	Owner's name and address	Location of the property	Description of the property	Value
21.1.	_____	_____	_____	\$ _____

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032****Part 12: Details About Environmental Information**

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

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

Report all notices, releases, and proceedings known, regardless of when they occurred.**22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law?** Include settlements and orders.☒ No☐ Yes. Provide details below.

Case title	Court or agency name and address	Nature of the case	Status of case
22.1. _____	_____	_____	<input type="checkbox"/> Pending
Case number	_____		<input type="checkbox"/> On appeal
_____	_____		<input type="checkbox"/> Concluded

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?☒ No☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
23.1. _____	_____	_____	_____
_____	_____		
_____	_____		

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

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
24.1. _____	_____	_____	_____
_____	_____		
_____	_____		

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032****Part 13: Details About the Debtor's Business or Connections to Any Business****25. Other businesses in which the debtor has or has had an interest**

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

☒ None

Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1. _____ _____ _____ _____	_____	EIN: ____ - ____ - ____ Dates business existed From _____ To _____

26. Books, records, and financial statements

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

☐ None

Name and address	Dates of service
26a.1. DAISY ABRAHAM	From 8/10/2015 To 6/7/2017

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

☐ None

Name and address	Dates of service
26b.1. CBIZ MHM LLC 1065 6TH AVENUE NEW YORK NY 10018	From 2014 To Present
26b.2. PRAJAPATI ADVISORS LLP SUITE 1201 22W 48TH ST NEW YORK NY 10036	From 2011 To Present

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

☐ None

Name and address	If any books of account and records are unavailable, explain why
26c.1. EXELCO INTERNATIONAL LTD LEVEL 2, ALEXANDER HOUSE CYBERCITY EBENE MAURITIUS	_____

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Name and address	If any books of account and records are unavailable, explain why
26c.2.	EXELCO INTERNATIONAL LTD GREGORY DAVIDSON 4 RUPPIN ST QIRYAT ONO 5529104 ISRAEL	
26c.3.	EXELCO INTERNATIONAL LTD BHIAMA DEO RAMDAURSINGH 43 AVENUES DES VERSAILLES MORCELLEMENT RESIDENCE TRIANON QUATRE BORNES MAURITIUS	

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

☐ None

	Name and address
26d.1.	BDO LIMITED 25TH FLOOR, WING ON CENTRE 111 CONNAUGHT ROAD CENTRAL HONG KONG
26d.2.	EXELCO INTERNATIONAL LTD LEVEL 2, ALEXANDER HOUSE CYBERCITY EBENE MAURITIUS
26d.3.	STANDARD CHARTERED BANK BASINGHALL AVENUE LONDON EC2V5DD UNITED KINGDOM

27. Inventories

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

☐ No

☒ Yes. Give the details about the two most recent inventories.

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
27.1.	CBIZ MHM LLC	12/28/2016	\$22,655,413.00 (Cost Basis)

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

CBIZ
JAY D SILVER
5 BRYANT PARK
1065 AVE OF AMERICAS
NY NY 10018

	Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
27.2.	OFFICE STAFF	FEBURARY - APRIL 2017	UNDETERMINED

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

UNKOWN

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

	Name and address	Position	Nature of any interest	% of interest, if any
28.1.	GARY GUTFREUND PLOT 3084 PRESIDENT DR EXTENSION 11 GABORONE BOTSWANA	DIRECTOR	N/A	N/A

	Name and address	Position	Nature of any interest	% of interest, if any
28.2.	IDEAL DIAMOND TRADING LIMITED C/O EXELCO INTERNATIONAL SUITE 2005 LEVEL 2 ALEXANDER HOUSE EBENE CYBERCITY MAURITIUS	N/A	SHAREHOLDER	100.00%

	Name and address	Position	Nature of any interest	% of interest, if any
28.3.	JEAN PAUL TOLKOWSKY SCHUPSTRAAT 9-11 2018 ANTWERP BELGIUM	DIRECTOR	N/A	N/A

	Name and address	Position	Nature of any interest	% of interest, if any
28.4.	KRIS CUYVERS 29 TIFFANY PLACE - 4J BROOKLYN NY 11231	DIRECTOR	N/A	N/A

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

☐ Yes. Identify below.

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032**

	Name and address	Position	Nature of any interest	Period during which position or interest was held
29.1.	_____	_____	_____	From _____ To _____

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

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

☐ No☒ Yes. Identify below

	Name and address of recipient	Amount of money or value of property	Description of property	Dates	Reason for providing the value
30.1.	SEE RESPONSE TO QUESTION 4	\$ _____	_____	_____	_____
	Relationship to debtor				

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?☒ No☐ Yes. Identify below

	Name of the parent corporation	Employer Identification number of the parent corporation
31.1.	_____	EIN: ____-____-____

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?☒ No☐ Yes. Identify below

	Name of the pension fund	Employer Identification number of the pension fund
32.1.	_____	EIN: ____-____-____

Debtor **Ideal Diamond Trading USA Inc.**Case number (if known) **17-12032****Part 14: Signature and Declaration**

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

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

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

11/20/2017
MM/DD/YYYY

✕ /s/ Kris Cuyvers Printed name Kris Cuyvers
Signature of individual signing on behalf of the debtor

Position or relationship to debtor Director

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

☒ No
☐ Yes