

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

In re:

Nogin, Inc., *et al.*,

Debtors.¹

Chapter 11

Case No. 23-11945 (CTG)

(Jointly Administered)

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

Nogin, Inc. and its debtor affiliates in the above-captioned chapter 11 cases, as debtors and debtors in possession (collectively, “**Nogin**” or the “**Debtors**”), have filed their respective Schedules of Assets and Liabilities (collectively, the “**Schedules**”) and Statements of Financial Affairs (collectively, the “**Statements**” and, together with the Schedules, the “**Schedules and Statements**”) in the United States Bankruptcy Court for the District of Delaware (the “**Bankruptcy Court**”). The Debtors, with the assistance of their legal and financial advisors, prepared the Schedules and Statements in accordance with section 521 of title 11 of the United States Code (the “**Bankruptcy Code**”) and rule 1007 of the Federal Rules of Bankruptcy Procedure.

Robin Chiu has signed each set of the Schedules and Statements. Ms. Chiu serves as the Deputy Chief Restructuring Officer for each of the Debtors. In reviewing and signing the Schedules and Statements, Ms. Chiu has necessarily relied upon the efforts, statements, advice, and representations of personnel of the Debtors, and the Debtors' legal and financial advisors. Given the scale of the Debtors' business covered by the Schedules and Statements, Ms. Chiu has not (and could not have) personally verified the accuracy of each such statement and representation, including, but not limited to, statements and representations concerning amounts owed to creditors.

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 every reasonable effort to ensure the accuracy and completeness of the Schedules and Statements, subsequent information or discovery may result in material changes to

¹ The Debtors in these chapter 11 cases and the last four digits of their respective federal tax identification number are: Nogin, Inc. (0703); Nogin Commerce, Inc. (0719); Native Brands Group LLC (0504). The mailing address for the Debtors is 105 E. 34th St., Suite 137, New York, NY 10016.

the Schedules and Statements. As a result, inadvertent errors or omissions may exist. Accordingly, the Debtors and their directors, officers, agents, attorneys, and financial advisors cannot guarantee or warrant the accuracy or completeness of the data that is provided in 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. 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.

For the avoidance of doubt, the Debtors and their agents, attorneys, and financial advisors hereby reserve their rights to amend and supplement the Schedules and Statements as may be necessary or appropriate, to modify, revise, or re-categorize the information provided in the Schedules and Statements.

Global Notes and Overview of Methodology

- **Description of Cases.** On December 5, 2023 (the “**Petition Date**”), the Debtors each filed voluntary petitions 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. On December 7, 2023, the Bankruptcy Court entered an order directing the joint administration of the Debtors’ chapter 11 cases for procedural purposes only [Docket No. 43]. Notwithstanding the joint administration of the Debtors’ cases for procedural purposes, each Debtor has filed its own Schedules and Statements.
- **Global Notes.** These global notes (the “**Global Notes**”) pertain to and comprise an integral part of each of the Debtors’ Schedules and Statements and should be referenced in connection with any review thereof.
- **Reservations and Limitations.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements. However, as noted above, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend and supplement the Schedules and Statements as may be necessary or appropriate. Nothing contained in the Schedules and Statements constitutes a waiver of any of the Debtors’ rights or an admission of any kind with respect to these chapter 11 cases, including, but not limited to, any claims against the Debtors, any rights or claims of the Debtors against any third party, or any issues involving substantive consolidation, equitable subordination, or defenses or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code or any other relevant applicable bankruptcy or non-bankruptcy laws to recover assets or avoid transfers. Any specific reservation of rights contained elsewhere in these Global Notes does not limit in any respect the general reservation of rights contained in this paragraph.

- **No Admission.** Nothing contained in the Schedules and Statements or the Global Notes is intended to be or should be construed as a waiver of the Debtors' rights to dispute any such claim or assert any cause of action or defense against any party.
- **Recharacterization and Classifications.** Notwithstanding that the Debtors have made reasonable efforts to correctly characterize, classify, categorize, or designate certain claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements, the Debtors nonetheless may have improperly characterized, classified, categorized, or designated certain items. The Debtors thus reserve all rights to recharacterize, reclassify, recategorize, or re-designate items reported in the Schedules and Statements at a later time as is necessary and appropriate.

For the avoidance of doubt, listing (i) a claim on Schedule D as "secured," (ii) a claim on Schedule E/F as "priority" or "unsecured," or (iii) a contract 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 any claim or contract.

- **Claim Description.** 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 such Debtor that such amount is not "disputed," "contingent," or "unliquidated." The Debtors reserve all rights to dispute, or assert offsets or defenses to, any claim reflected on their respective Schedules and Statements on any grounds, including, without limitation, liability or classification, or to otherwise subsequently designate such claims as "disputed," "contingent," or "unliquidated" or object to the extent, validity, enforceability, priority, or avoidability of any claim. The Debtors reserve all rights to amend their Schedules and Statements as necessary and appropriate, including, but not limited to, with respect to claim description and designation.
- **Estimates and Assumptions.** As with the preparation of any financial statements the Schedules and Statements required the Debtors to make reasonable estimates and assumptions with respect to the reported amounts, including but not limited to amounts of assets and liabilities, the amount of contingent assets and contingent liabilities on the date of filing the Schedules and Statements, and the reported amounts of revenues and expenses during the applicable reporting periods. Actual results could differ materially from such estimates.
- **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, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant bankruptcy and non-bankruptcy laws to recover assets. The Debtors reserve all rights with respect to any causes of action, and nothing in these Global Notes or the Schedules and Statements should be construed as a waiver of any causes of action.

- **Litigation.** The Debtors made reasonable efforts to accurately record actions commenced against one or more Debtors in the Schedules and Statements (collectively, “**Litigation Actions**”). The inclusion of any Litigation Action in the Schedules and Statements does not constitute an admission by the Debtors of liability, the validity of any Litigation Action or the amount of any potential claim that may result from any claims with respect to any Litigation Action, or the amount and treatment of any potential claim resulting from any Litigation Action currently pending or that may arise in the future.
- **Property Rights – Generally.** Exclusion of certain property from the Schedules and Statements shall not be construed as an admission that the Debtors’ rights in such property have been abandoned, terminated, assigned, expired by their terms or otherwise transferred pursuant to a sale, acquisition or other transaction. Conversely, inclusion of certain property in the Schedules and Statements shall not be construed as an admission that the Debtors’ rights in such property have not been abandoned, terminated, assigned, expired by their terms or otherwise transferred pursuant to a sale, acquisition or other transaction.
- **Intellectual Property Rights.** Exclusion of any intellectual property should not be construed as an admission that such intellectual property rights have been abandoned, terminated, or otherwise expired by their terms, or assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property should not be construed as an admission that such intellectual property rights have not been abandoned, terminated, or otherwise expired by their terms, or assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction.

In addition, although the Debtors have made diligent efforts to attribute intellectual property to the rightful Debtor entity, in certain instances, intellectual property owned by one Debtor may, in fact, be owned by another Debtor. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all such intellectual property rights.

- **Insiders.** In the circumstance where the Schedules and Statements require information regarding “insiders,” the Debtors have included information with respect to the individuals who the Debtors believe may be included in the definition of “insider” set forth in section 101(31) of the Bankruptcy Code during the relevant time periods. Such individuals may no longer serve in such capacities.

The listing of a party as an insider for purposes of the Schedules and Statements is not intended to be, nor should it be, construed as an admission of any fact, right, claim, or defense and all such rights, claims, and defenses are hereby expressly reserved. Information regarding the individuals listed as insiders in the Schedules and Statements has been included for informational purposes only and such information may not be used for: (1) the purposes of determining (a) control of the Debtors; (b) the extent to which any individual exercised management responsibilities or functions; (c) corporate decision-making authority over the

Debtors; or (d) whether such individual could successfully argue that he or she is not an insider under applicable law, including the Bankruptcy Code and federal securities laws, or with respect to any theories of liability or (2) any other purpose.

▪ **Methodology.**

- **Basis of Presentation.** The Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States (“GAAP”) nor are they intended to be fully reconciled to the financial statements of each Debtor. The Schedules and Statements contain unaudited information that is subject to further review and potential adjustment. Statements have been prepared and filed for each of the Debtors, and the Debtors have attempted to remove non-debtor related reporting from these Schedules and Statements, certain of the information set forth in the Schedules and Statements has been prepared and reported on a consolidated basis under Debtor Nogin Commerce, Inc. The asset information provided in the Schedules and Statements is reported as of November 30, 2023, and the liability information provided herein represents the liability data of the Debtors as of December 5, 2023, except as otherwise noted. To the extent that a Debtor shows more assets than liabilities, this is not an admission that the Debtor was solvent as of the Petition Date or at any time prior to the Petition Date. Likewise, to the extent that a Debtor shows more liabilities than assets, this is not an admission that the Debtor was insolvent at the Petition Date or any time prior to the Petition Date.
- **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 endeavored to only list those items once.
- **Net Book Value.** Except as otherwise noted, each asset and liability of each Debtor is shown on the basis of net book value of the asset or liability in accordance with such Debtor’s accounting books and records. Therefore, unless otherwise noted, the Schedules and Statements are not based upon any estimate of the current market values of the Debtors’ assets and liabilities, which may not correspond to book values. It would be cost prohibitive and unduly burdensome to obtain current market valuations of the Debtors’ property interests. Additionally, because the book values of certain assets may materially differ from their fair market values, they may be listed as undetermined amounts as of the Petition Date. The omission of an asset from the Schedules and Statements does not constitute a representation regarding the economic value or ownership of such asset and any such omission does not constitute a waiver of any rights of the Debtors with respect to such asset.
- **Property and Equipment.** Unless otherwise indicated, owned property and equipment are valued at net book value. The Debtors lease equipment from certain third-party lessors. To the extent possible, any such leases are listed in the Schedules and Statements. Nothing in the Schedules and Statements is, or should be construed as, an admission as to the determination of the legal status of any lease

(including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all rights with respect thereto.

- **Recognition and Allocation of Liabilities.** The Debtors have reported liabilities known to them at the time of preparing these Schedules and Statements. Given the short amount of time that has elapsed between the Petition Date and the filing of these Schedules and Statements, there could be liabilities that are not currently reflected in the Debtors' books and records, because the Debtors have not received any invoices or similar documentation to evidence such obligations. Allocation for liabilities between the prepetition and postpetition periods have been prepared 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 postpetition periods may change.
- **Undetermined Amounts.** The description of an amount as "unknown" or "undetermined" is not intended to reflect the materiality of such amount.
- **Unliquidated Amounts.** Amounts that could not be fairly quantified by the Debtors are scheduled as "unliquidated."
- **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.
- **Paid Claims.** The Debtors have authority to pay certain outstanding prepetition claims pursuant to several bankruptcy court orders, including orders the Bankruptcy Court entered in connection with the commencement of the Debtors' chapter 11 cases authorizing the Debtors to pay certain prepetition claims (collectively, the "**First Day Orders**"). The Schedules and Statements reflect the Debtors' outstanding liabilities in their amounts owed as of the Petition Date, reduced by any payments authorized under the First Day Orders, which were paid as of January 19, 2024.

The Debtors reserve all rights to amend or supplement the Schedules and Statements or to take other action, such as filing claims objections, as is necessary and appropriate to avoid overpayment or duplicate payments for liabilities. Nothing contained herein should be deemed to alter the rights of any party in interest to contest a payment made pursuant to an order of the Bankruptcy Court where such order preserves the right to contest.

- **Credits and Adjustments.** The claims of individual creditors for, among other things, goods, products, services, or taxes are listed as the amounts entered on the Debtors' books and records, and may either (a) not reflect credits, allowances, or other adjustments due from such creditors to the Debtors or (b) be net of accrued credits, allowances, 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 critical vendor payments, if applicable. The Debtors reserve all of their rights with regard to such credits, allowances, or other adjustments, including, but not limited to, the right to modify the Schedules, assert claims objections and/or setoffs with respect to the same, or apply such allowances in the ordinary course of business on a postpetition basis.

- **Intercompany Debts and Transfers.** The Debtors' intercompany transfers are explained in the Debtors' *Motion of Debtors for Interim and Final Orders (I) Authorizing Continued Use of The Debtors' Existing Cash Management System and Bank Accounts; (II) Authorizing Continued Use of Existing Business Forms; (III) Authorizing Continued Performance of Intercompany Transactions; (IV) Waiving Certain United States Trustee Guidelines; and (V) Granting Related Relief* [Docket No. 12] (the "**Cash Management Motion**"). The Debtors do not engage in Debtor-to-Debtor intercompany transfers, but the Debtors engage in intercompany transfers with their non-Debtor affiliated joint venture entities. Such transfers are set forth on Statement Question 4.

Guarantees and Other Secondary Liability Claims. The Debtors have exercised reasonable efforts to locate and identify any guarantees with respect to their executory contracts, unexpired leases, secured financings, and other such agreements. However, there may be guarantees embedded in the Debtors' contractual agreements or otherwise in the Debtors' books and records that the Debtors have inadvertently omitted from their Schedules and Statements. The Debtors may identify guarantees as they continue to review their books and records and contractual agreements. The Debtors reserve their rights, but are not required, to amend the Schedules and Statements if any guarantees are identified.

- **Liens.** The inventories, property, and equipment listed in the Schedules are presented without consideration of any liens that may attach (or have attached) to such property and equipment.
- **Fiscal Year.** The Debtor's fiscal year ends on December 31st.
- **Currency.** Unless otherwise indicated, all amounts are reflected in U.S. dollars.
- **Setoffs.** The Debtors periodically incur setoffs and net payments in the ordinary course of business. Such setoffs and nettings may occur due to a variety of transactions or disputes, including, but not limited to, intercompany transactions, counterparty settlements, pricing discrepancies, returns, refunds, and negotiations and/or disputes between Debtors and their customers and/or suppliers. These normal setoffs are consistent with the ordinary course of business in the Debtors' industry. Due to the voluminous nature of setoffs and nettings, it would be 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 Debtors' Schedules and Statements. In addition, some amounts listed in the Schedules and Statements

may have been affected by setoffs or nettings by third parties of which the Debtors are not yet aware. The Debtors reserve all rights to challenge any setoff and/or recoupment rights that may be asserted against them.

▪ **Specific Schedules Disclosures.**

- **Schedule A/B, Parts 1 and 2** – Details with respect to the Debtors’ cash management system and bank accounts are provided in the Cash Management Motion, and the final order granting the Cash Management Motion dated January 11, 2024 [Docket No.158]. Cash values held in financial accounts are listed on Schedule A/B, Part 3 on a bank value basis as of the close of business on the Petition Date and may be different from the estimated amounts reflected in the Cash Management Motion.

Amounts reflected in A/B 2 do not include any amounts in transit or held as a reserve at Amazon, Shopify or Paypal. In connection with receiving cash generated from their customers’ end users’ transactions, the Debtors’ funds may in certain instances flow through accounts held by Amazon, Shopify or Paypal. Where funds flow through such entities, Amazon, Shopify or Paypal may hold reserves against the funds to be remitted to the Debtors or funds may not be immediately released and may remain in transit temporarily. The amounts held by these entities fluctuates frequently and it is impracticable to identify the precise amounts held by Amazon, Shopify or Paypal. The Debtors reserve all of their rights with respect to these amounts.

- **Schedule A/B, Part 7, Question 39** - On December 28, 2023, the Court entered the *Order Authorizing the Debtors to (I) Reject Certain Unexpired Leases and (II) Abandon Certain Remaining Property Effective as of the Rejection Date* [Docket No. 113] rejecting certain leases and a sublease, as set forth therein. In connection with rejection, certain property may have been abandoned.
- **Schedule A/B, Part 9, Question 55** - The Debtors have listed their real property leases in Schedule A/B 55, including any leasehold improvements. On December 28, 2023, the Court entered the *Order Authorizing the Debtors to (I) Reject Certain Unexpired Leases and (II) Abandon Certain Remaining Property Effective as of the Rejection Date* [Docket No. 113] rejecting certain leases and a sublease, as set forth therein.
- **Schedule A/B, Part 11, Questions 74 and 75** – In the ordinary course of business, the Debtors may have accrued, or may subsequently accrue, certain rights to counterclaims, cross-claims, setoffs, and refunds with their customers and suppliers, among other claims. Additionally, certain of the Debtors may be party to pending litigation in which the Debtors have asserted, or may assert, claims as plaintiffs, or counter-claims and/or cross-claims as defendants. 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.

Unless otherwise noted on specific responses, items reported on Schedule A/B are reported from the Debtors' books and records as of the Petition Date. Any amounts reported typically reflect amounts seeking to be recovered and/or costs incurred pursuing causes of action, and may not reflect ultimate recoverable amounts. As previously stated in these Global Notes, the Debtors reserve all of their rights with respect to any claims and causes of action, or avoidance actions they may have.

Schedule D – Except as otherwise set forth in an 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 of a secured creditor listed on Schedule D of any Debtor. Moreover, although the Debtors have scheduled claims of various creditors as secured claims, except as set forth in an order entered by the Bankruptcy Court, the Debtors reserve all of their 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 solely intended to be a summary and not an admission of liability. The Debtors made reasonable, good faith efforts to include all known properly perfected liens on Schedule D but may have inadvertently omitted to include an existing lien because of, among other things, the possibility that a lien may have been imposed after the Uniform Commercial Code searches were performed or a vendor may not have filed the requisite perfection documentation. Additionally, the Debtors have not included on Schedule D parties that may believe their claims are secured through setoff rights.

Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent, and priority of liens. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements. Nothing herein shall be construed as an admission by the Debtors of the legal rights of the claimant or a waiver of the Debtors' rights to recharacterize or reclassify such Claim or contract.

Lien priorities from and after the Petition Date with respect to those parties listed on Schedule D are described and set forth in the *Interim Order Pursuant to 11 U.S.C. §§ 105, 361, 362 363, 364, 503, 506(c), 507 and 552, (I) Granting Expedited Relief (II) Approving Postpetition Financing, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Authorizing Use of Cash Collateral, (V) Granting Adequate Protection, (VII) Modifying Automatic Stay, and (VIII) Granting Related Relief* [Docket No. 59], as amended and supplemented by the *Second Interim Order Pursuant to 11 U.S.C. §§ 105, 361, 362 363, 364, 503, 506(c), 507 and 552, (I) Granting Expedited Relief (II) Approving Postpetition Financing, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Authorizing Use of Cash Collateral, (V) Granting Adequate Protection, (VII) Modifying Automatic Stay, and (VIII) Granting Related Relief* [Docket No. 185].

- **Schedule E/F** – The Debtors have used reasonable efforts to report all general unsecured Claims against the Debtors on Schedule E/F, based on the Debtors’ books and records as of the Petition Date. Due to ordinary course delays, some amounts on Schedule E/F may not be properly reflected.

Determining the date upon which each Claim on Schedule E/F was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Debtors may not list a date for each Claim listed on Schedule E/F.

Any information contained in Schedule E/F with respect to potential litigation shall not be a binding admission or representation of any Debtor’s liability with respect to any of the potential suits and proceedings included therein.

Schedule E/F reflects the prepetition amounts owing to counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid (subject to an order of the Bankruptcy Court) in connection with the assumption of executory contracts or unexpired leases. Additionally, Schedule E/F does not include potential rejection damage Claims, if any, of the counterparties to executory contracts and unexpired leases that may be rejected, except where an order has been entered.

- **Schedule G** – Although reasonable efforts have been made to ensure the accuracy of Schedule G regarding executory contracts and unexpired leases (collectively, the “**Agreements**”), the Debtors’ review process of the Agreements is ongoing and inadvertent errors, omissions, or over-inclusion may have occurred. The Debtors may have entered into various other types of Agreements in the ordinary course of their businesses, such as confidentiality agreements, which may not be set forth in Schedule G. In addition, certain Agreements contain confidentiality provisions, and any such confidential information has been omitted from Schedule G.

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. Schedule G may be amended at any time to add any omitted Agreements. Likewise, the listing of an Agreement on Schedule G does not constitute an admission that such Agreement is an executory contract or unexpired lease or that such Agreement was in effect on the Commencement Date or is valid or enforceable.

▪ **Specific Statements Disclosures.**

- **Statement, Part 3, Question 7** – The actions described in response to Question 7 are the responsive proceedings or pending proceedings of which the Debtors are actually aware. Any information contained in the response to Question 7 shall not be a binding representation of the Debtors’ liabilities with respect to any of the suits and proceedings identified therein.
- **Statement, Part 5, Question 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. The losses listed on Statement 10 are based on the estimated amount of loss, are estimated for information purposes, and are not intended to be binding on the Debtors in any way.

- **Statement, Part 13, Question 26** – Nogin, Inc. is a publicly traded company. Therefore, the Debtors' financials are available on the Securities Exchange Commission's website. In addition, the Debtors have provided financial statements in the ordinary course of their businesses to numerous financial institutions, creditors, and other parties within two years immediately before the Petition Date. Considering the number of such recipients and the possibility that such information may have been shared with parties without the Debtors' knowledge or consent or subject to confidentiality agreements, the Debtors have not disclosed any parties that may have received such financial statements for the purposes of Statement 26d.
- **Statement, Part 13, Question 27** – The Debtors may have performed some inventories; however, limited details are available regarding these inventory counts.
- **Statement, Part 13, Question 30** – All known disbursements to Insiders of the Debtors, as defined above, are listed in the response to Part 2, Question 4 of the Statements.

Fill in this information to identify the case:**Debtor name:** Native Brands Group LLC**United States Bankruptcy Court for the:** District of Delaware**Case number (if known):** 23-11947☐ 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

UNDETERMINED

1c. Total of all property:

Copy line 92 from Schedule A/B

UNDETERMINED

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

\$76,457,264.33

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

UNDETERMINED

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

+ UNDETERMINED

4. Total liabilities

Lines 2 + 3a + 3b

\$76,457,264.33

Fill in this information to identify the case:**Debtor name:** Native Brands Group LLC**United States Bankruptcy Court for the:** District of Delaware**Case number (if known):** 23-11947☐ 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**

2.1. _____ \$ _____

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

Current value of debtor's interest

3.1. _____ \$ _____

4. Other cash equivalents (Identify all)

Description

Name of institution

Type of account

Last 4 digits of account number

Current value of debtor's interest

4.1. _____ \$ _____

5. Total of part 1

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

\$0.00

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**7. Deposits, including security deposits and utility deposits**

Description, including name of holder of deposit

Current value of debtor's interest

7.1. _____ \$ _____

Debtor **Native Brands Group LLC**Case number (if known) **23-11947****8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent**

Description, including name of holder of prepayment

Current value of
debtor's interest

8.1. _____ \$ _____

9. Total of part 2

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

\$0.00

Part 3: Accounts receivable**10. Does the debtor have any accounts receivable?**☒ No. Go to Part 4.☐ Yes. Fill in the information below.Current value of
debtor's interest**11. Accounts receivable**

Face amount

Doubtful or uncollectible
accounts

11a. 90 days old or less: \$ _____ - \$ _____ = → \$ _____

Face amount

Doubtful or uncollectible
accounts

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

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 valueCurrent value of
debtor's interest**14. Mutual funds or publicly traded stocks not included in Part 1**

Name of fund or stock

14.1. _____ \$ _____

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.	BICOASTAL ALLIANCE, LLC 1775 FLIGHT WAY STE 400 TUSTIN CA 92782	50.0%	_____	UNDETERMINED
15.2.	IPCO HOLDINGS, LLC 105 E 34TH ST STE 137 NEW YORK NY 10016	50.0%	_____	UNDETERMINED

Debtor **Native Brands Group LLC**Case number (if known) **23-11947**

15.3. MODCLOTH PARTNERS, LLC 100.0% _____ UNDETERMINED
 1031 S. BROADWAY
 STE 350
 LOS ANGELES CA 90015

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

Describe

16.1. _____ \$ _____

17. Total of part 4

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

UNDETERMINED

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				
19.1. _____	_____	\$ _____	_____	\$ _____
20. Work in progress				
20.1. _____	_____	\$ _____	_____	\$ _____
21. Finished goods, including goods held for resale				
21.1. _____	_____	\$ _____	_____	\$ _____
22. Other inventory or supplies				
22.1. _____	_____	\$ _____	_____	\$ _____

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 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

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.

Debtor **Native Brands Group LLC**Case number (if known) **23-11947**

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			
28.1. _____	\$ _____	_____	\$ _____
29. Farm animals. Examples: Livestock, poultry, farm-raised fish			
29.1. _____	\$ _____	_____	\$ _____
30. Farm machinery and equipment (Other than titled motor vehicles)			
30.1. _____	\$ _____	_____	\$ _____
31. Farm and fishing supplies, chemicals, and feed			
31.1. _____	\$ _____	_____	\$ _____
32. Other farming and fishing-related property not already listed in Part 6			
32.1. _____	\$ _____	_____	\$ _____
33. Total of part 6			\$0.00

Add lines 28 through 32. Copy the total to line 85.

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 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

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			
39.1. _____	\$ _____	_____	\$ _____
40. Office fixtures			
40.1. _____	\$ _____	_____	\$ _____

Debtor **Native Brands Group LLC**Case number (if known) **23-11947****41. Office equipment, including all computer equipment and communication systems equipment and software**

	Net book value of debtor's interest	Valuation method used for current value	Current value of debtor's interest
41.1. _____	\$ _____	_____	\$ _____

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

42.1. _____	\$ _____	_____	\$ _____
-------------	----------	-------	----------

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

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) (Where available)	Valuation method used for current value	Current value of debtor's interest
47. Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles			
47.1. _____	\$ _____	_____	\$ _____
48. Watercraft, trailers, motors, and related accessories. Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels			
48.1. _____	\$ _____	_____	\$ _____
49. Aircraft and accessories			
49.1. _____	\$ _____	_____	\$ _____
50. Other machinery, fixtures, and equipment (excluding farm machinery and equipment)			
50.1. _____	\$ _____	_____	\$ _____

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 **Native Brands Group LLC**Case number (if known) **23-11947****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.

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. Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest

55.1. _____ \$ _____ \$ _____

56. Total of part 9

Add the current value on lines 55. 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

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

60.1. _____ \$ _____ \$ _____

61. Internet domain names and websites

	Net book value of debtor's interest	Valuation method	Current value of debtor's interest
61.1. _____	\$ _____	_____	\$ _____

62. Licenses, franchises, and royalties

62.1. _____ \$ _____ \$ _____

63. Customer lists, mailing lists, or other compilations

	Net book value of debtor's interest	Valuation method	Current value of debtor's interest
63.1. CUSTOMER AND VENDOR NAMES, ADDRESSES, E-MAILS, EIN, CERTAIN BANK ACCOUNT INFORMATION	UNDETERMINED	Book Value	UNDETERMINED

64. Other intangibles, or intellectual property

64.1. _____ \$ _____ \$ _____

65. Goodwill

65.1. _____ \$ _____ \$ _____

66. Total of part 10

Add lines 60 through 65. Copy the total to line 89.

UNDETERMINED

Debtor **Native Brands Group LLC**Case number (if known) **23-11947**

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

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 amount	Current value of debtor's interest
71.1.	_____	\$ _____	- \$ _____ = →	\$ _____

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

	Description (for example, federal, state, local)	Tax refund amount	NOL amount	Tax year	Current value of debtor's interest
72.1.	_____	\$ _____	\$ _____	_____	\$ _____

73. Interests in insurance policies or annuities

	Insurance company	Insurance policy No.	Annuity issuer name	Annuity account type	Annuity account No.	Current value of debtor's interest
73.1.	BERKLEY NATIONAL INSURANCE COMPANY	GENERAL LIABILITY - POLICY NO. TCP 702446 - 10	_____	_____	_____	UNDETERMINED
73.2.	BERKLEY NATIONAL INSURANCE COMPANY	CRIME - POLICY NO. TCP 702446 - 10	_____	_____	_____	UNDETERMINED
73.3.	BERKLEY NATIONAL INSURANCE COMPANY	AUTOMOBILE - POLICY NO. TCP 702446 - 10	_____	_____	_____	UNDETERMINED
73.4.	BERKLEY NATIONAL INSURANCE COMPANY	WORKERS COMPENSATION - POLICY NO. TWC 7024417-10	_____	_____	_____	UNDETERMINED
73.5.	BERKLEY NATIONAL INSURANCE COMPANY	UMBRELLA LIABILITY - POLICY NO. TCP 702446 - 10	_____	_____	_____	UNDETERMINED

Debtor **Native Brands Group LLC** Case number (if known) **23-11947**

73.6.	BERKLEY NATIONAL INSURANCE COMPANY	PROPERTY - POLICY NO. TCP 702446 - 10				UNDETERMINED
73.7.	THE CONTINENTAL INSURANCE COMPANY	WAREHOUSE LEGAL LIABILITY - POLICY NO. 6057025655				UNDETERMINED
73.8.	XL SPECIALTY INSURANCE COMPANY	DIRECTOR'S & OFFICER'S LIABILITY - \$5M - POLICY NO. ELU192163-23				UNDETERMINED
73.9.	NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.	LEAD SIDE A DIC D&O - \$5M XS \$5M - POLICY NO. 01-421-33-14				UNDETERMINED
73.10.	HUDSON INSURANCE COMPANY	EXCESS SIDE A DIC D&O - \$5M XS \$10M - POLICY NO. HN-0303-8803-082623				UNDETERMINED
73.11.	TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA	EMPLOYMENT PRACTICES LIABILITY - POLICY NO. 107776515				UNDETERMINED
73.12.	HOUSTON CASUALTY COMPANY	CYBER - POLICY NO. H23TG31861-02				UNDETERMINED
73.13.	TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA	CRIME - POLICY NO. 107053916				UNDETERMINED

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

	Nature of claim	Amount requested	Current value of debtor's interest
74.1.	VARIOUS POTENTIAL CLAIMS AND CAUSES OF ACTION AGAINST CERTAIN CURRENT AND/OR FORMER DIRECTORS AND OFFICERS AND/OR PERSONS OR ENTITIES IN CONTROL OF THE DEBTOR	VARIOUS UNLIQUIDATED	UNDETERMINED

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

	Nature of claim	Amount requested	Current value of debtor's interest
75.1.		\$	\$

76. Trusts, equitable or future interests in property

76.1.		\$
-------	--	----

77. Other property of any kind not already listed

Examples: Season tickets, country club membership

77.1.		\$
-------	--	----

78. Total of part 11

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

UNDETERMINED

Debtor **Native Brands Group LLC**

Case number (if known) **23-11947**

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

☒ No

☐ Yes

Debtor **Native Brands Group LLC**Case number (if known) **23-11947****Part 12: Summary**

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

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

Fill in this information to identify the case:**Debtor name:** Native Brands Group LLC**United States Bankruptcy Court for the:** District of Delaware**Case number (if known):** 23-11947☐ Check if this is an amended filingOfficial 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 and address**B. RILEY SECURITIES, INC.
11100 SANTA MONICA BLVD
STE 800
LOS ANGELES CA 90025**Creditor's email address, if known**
_____**Date debt was incurred:** November 16, 2023**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.
U.S. BANK TRUST COMPANY
NATIONAL ASSOCIATION HOLDS A
FIRST PRIORITY LIEN ON
SUBSTANTIALLY ALL ASSETS☐ Yes. The relative priority of creditors is specified on lines: _____**Describe debtor's property that is subject to a lien**

SUBSTANTIALLY ALL ASSETS

\$8,601,083.33

UNDETERMINED

Describe the lienUCC RECORDED 11/17/2023; FILE NO.
U230082148830**Is the creditor an insider or related party?**☒ No☐ Yes**Is anyone else liable on this claim?**☐ No☒ Yes. Fill out Schedule H: Codebtors (Official Form 206H).**As of the petition filing date, the claim is:**
Check all that apply.☐ Contingent☐ Unliquidated☐ Disputed

Debtor **Native Brands Group LLC**Case number (if known) **23-11947**

2.2. Creditor's name and address	Describe debtor's property that is subject to a lien SUBSTANTIALLY ALL ASSETS	\$67,856,181.00	UNDETERMINED
U.S. BANK TRUST COMPANY NATIONAL ASSOCIATION AS COLLATERAL AGENT 8 GREENWAY PLZ STE 1100 HOUSTON TX 77046-0892 JUSTIN.SHEARER@USBANK.COM	Describe the lien CA SOS - UCC RECORDED 9/1/2022; FILE NO. U220223746122; AND CA SOS - UCC RECORDED 9/1/2022; FILE NO. U220223746223		
Date debt was incurred: August 26, 2022	Is the creditor an insider or related party?		
Last 4 digits of account number:	☒ No ☐ Yes		
Do multiple creditors have an interest in the same property?	Is anyone else liable on this claim?		
☐ No ☒ Yes. Have you already specified the relative priority?	☐ No ☒ Yes. Fill out Schedule H: Codebtors (Official Form 206H).		
☐ No. Specify each creditor, including this creditor, and its relative priority. 	As of the petition filing date, the claim is:		
	Check all that apply.		
	☐ Contingent ☐ Unliquidated ☐ Disputed		
☒ Yes. The relative priority of creditors is specified on lines: 2.1			

3. **Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.** **\$76,457,264.33**

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
3.1.	B. RILEY SECURITIES, INC. 1300 NORTH 17TH ST STE 1300 ARLINGTON VA 22209	Line 2.1	_____
3.2.	CHOATE HALL & STEWART LLP JOHN F. VENTOLA; JACOB LANG TWO INTERNATIONAL PLACE BOSTON MA 02110	Line 2.1	_____
3.3.	CHOATE HALL & STEWART LLP M. HAMPTON FOUSHEE, ESQ TWO INTERNATIONAL PLACE BOSTON MA 02110	Line 2.1	_____
3.4.	COLE SCHOTZ, P.C. PATRICK REILLEY; JACK M DOUGHERTY 500 DELAWARE AVENUE SUITE 1410 WILMINGTON DE 19801	Line 2.1	_____

Debtor **Native Brands Group LLC**

Case number *(if known)* **23-11947**

3.5. SHIPMAN & GOODWIN LLP
KATHLEEN M LAMANNA.ESQ
ONE CONSTITUTION PLAZA
HARTFORD CT 06103

Line 2.2

Fill in this information to identify the case:**Debtor name:** Native Brands Group LLC**United States Bankruptcy Court for the:** District of Delaware**Case number (if known):** 23-11947☐ 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.

2.1. Priority creditor's name and mailing address . SEE ATTACHMENT 1, PART 1, NO. 2 Date or dates debt was incurred Last 4 digits of account number: Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	As of the petition filing date, the claim is: <i>Check all that apply.</i> ☒ Contingent ☒ Unliquidated ☒ Disputed Basis for the claim: TAX LIABILITY Is the claim subject to offset? ☒ No ☐ Yes	Total claim UNDETERMINED	Priority amount UNDETERMINED
		Nonpriority amount UNDETERMINED	
2.2. Priority creditor's name and mailing address DELAWARE SECRETARY OF STATE DIV OF CORPORATIONS FRANCHISE TAX PO BOX 898 DOVER DE 19903 Date or dates debt was incurred Last 4 digits of account number: Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	As of the petition filing date, the claim is: <i>Check all that apply.</i> ☒ Contingent ☒ Unliquidated ☒ Disputed Basis for the claim: TAX LIABILITY Is the claim subject to offset? ☒ No ☐ Yes	Total claim UNDETERMINED	Priority amount UNDETERMINED
		Nonpriority amount UNDETERMINED	

Debtor **Native Brands Group LLC**Case number (if known) **23-11947**

2.3.	Priority creditor's name and mailing address DELAWARE SECRETARY OF STATE DIVISION OF CORPORATIONS 401 FEDERAL ST STE 4 DOVER DE 19901 Date or dates debt was incurred Last 4 digits of account number: Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	As of the petition filing date, the claim is: <i>Check all that apply.</i> ☒ Contingent ☒ Unliquidated ☒ Disputed Basis for the claim: TAX LIABILITY Is the claim subject to offset? ☒ No ☐ Yes	Total claim UNDETERMINED	Priority amount UNDETERMINED Nonpriority amount UNDETERMINED
2.4.	Priority creditor's name and mailing address DELAWARE STATE TREASURY BANKRUPTCY DEPT 820 SILVER LAKE BLVD STE 100 DOVER DE 19904 Date or dates debt was incurred Last 4 digits of account number: Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	As of the petition filing date, the claim is: <i>Check all that apply.</i> ☒ Contingent ☒ Unliquidated ☒ Disputed Basis for the claim: TAX LIABILITY Is the claim subject to offset? ☒ No ☐ Yes	Total claim UNDETERMINED	Priority amount UNDETERMINED Nonpriority amount UNDETERMINED

Debtor **Native Brands Group LLC**Case number (if known) **23-11947****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.

3.1.	Nonpriority creditor's name and mailing address CT CORPORATION SYSTEM, AS REPRESENTATIVE 330 N BRAND BLVD STE 700 GLENDALE CA 91203 Date or dates debt was incurred Last 4 digits of account number:	As of the petition filing date, the claim is: <i>Check all that apply.</i> ☐ Contingent ☐ Unliquidated ☒ Disputed Basis for the claim: DEFICIENCY CLAIM Is the claim subject to offset? ☐ No ☐ Yes	Amount of claim UNDETERMINED
3.2.	Nonpriority creditor's name and mailing address SECURITIES AND EXCHANGE COMMISSION SEC OF THE TREASURY OFFICE OF GEN COUNSEL 100 F ST NE WASHINGTON DC 20549 Date or dates debt was incurred Last 4 digits of account number:	As of the petition filing date, the claim is: <i>Check all that apply.</i> ☒ Contingent ☒ Unliquidated ☒ Disputed Basis for the claim: REGULATORY Is the claim subject to offset? ☐ No ☐ Yes	Amount of claim UNDETERMINED

Debtor **Native Brands Group LLC**Case number (if known) **23-11947****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
SECURITIES AND EXCHANGE COMMISSION PHIL OFC BANKRUPTCY DEPT ONE PENN CTR 1617 JFK BLVD STE 520 PHILADELPHIA PA 19103	Part 2 line 3.2	

Debtor **Native Brands Group LLC**Case number (if known) **23-11947****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. UNDETERMINED

5b. Total claims from Part 2

5b. + UNDETERMINED

5c. Total of Parts 1 and 2
Lines 5a + 5b = 5c.

5c. UNDETERMINED

Fill in this information to identify the case:**Debtor name:** Native Brands Group LLC**United States Bankruptcy Court for the:** District of Delaware**Case number (if known):** 23-11947☐ 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.	Title of contract TAX AGGREGATOR AGREEMENT State what the contract or lease is for TAX SERVICES Nature of debtor's interest CONTRACT PARTY State the term remaining _____ List the contract number of any government contract _____	AVALARA, INC. DEPT CH 16781 PALATINE IL 60055
2.2.	Title of contract CHAPTER 11 RESTRUCTURING SUPPORT AGREEMENT State what the contract or lease is for _____ Nature of debtor's interest CONTRACT PARTY State the term remaining _____ List the contract number of any government contract _____	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease B. RILEY PRINCIPAL INVESTMENTS, LLC CHOATE HALL & STEWART ATTENTION: JOHN F. VENTOLA AND M. HAMPTON FOUSHEE TWO INTERNATIONAL PLACE BOSTON MA 02110
2.3.	Title of contract BUSINESS INSURANCE POLICY State what the contract or lease is for GENERAL LIABILITY - POLICY NO. TCP 702446 – 10 Nature of debtor's interest INSURED State the term remaining 8/26/2024 List the contract number of any government contract _____	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease BERKLEY NATIONAL INSURANCE COMPANY LEGAL DEPT 11201 DOUGLAS AVE URBANDALE IA 50322

Debtor **Native Brands Group LLC**Case number (if known) **23-11947**

- 2.4. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** CRIME - POLICY NO. TCP 702446 – 10
- Nature of debtor's interest** INSURED BERKLEY NATIONAL INSURANCE COMPANY
LEGAL DEPT
11201 DOUGLAS AVE
URBAN DALE IA 50322
- State the term remaining** 8/26/2024
- List the contract number of any government contract** _____
- 2.5. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** AUTOMOBILE - POLICY NO. TCP 702446 – 10
- Nature of debtor's interest** INSURED BERKLEY NATIONAL INSURANCE COMPANY
LEGAL DEPT
11201 DOUGLAS AVE
URBAN DALE IA 50322
- State the term remaining** 8/26/2024
- List the contract number of any government contract** _____
- 2.6. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** WORKERS COMPENSATION - POLICY NO. TWC 7024417-10
- Nature of debtor's interest** INSURED BERKLEY NATIONAL INSURANCE COMPANY
LEGAL DEPT
11201 DOUGLAS AVE
URBAN DALE IA 50322
- State the term remaining** 8/26/2024
- List the contract number of any government contract** _____
- 2.7. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** UMBRELLA LIABILITY - POLICY NO. TCP 702446 – 10
- Nature of debtor's interest** INSURED BERKLEY NATIONAL INSURANCE COMPANY
LEGAL DEPT
11201 DOUGLAS AVE
URBAN DALE IA 50322
- State the term remaining** 8/26/2024
- List the contract number of any government contract** _____
- 2.8. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** PROPERTY - POLICY NO. TCP 702446 – 10
- Nature of debtor's interest** INSURED BERKLEY NATIONAL INSURANCE COMPANY
LEGAL DEPT
11201 DOUGLAS AVE
URBAN DALE IA 50322
- State the term remaining** 8/26/2024
- List the contract number of any government contract** _____

Debtor **Native Brands Group LLC**Case number (if known) **23-11947**

- 2.9. **Title of contract** AGREEMENT **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** INVENTORY PURCHASE/ASSIGNMENT AGREEMENT
- Nature of debtor's interest** CONTRACT PARTY CFL DELAWARE, INC.
575 ANTON BLVD STE 610
COSTA MESA CA 92626
- State the term remaining** _____
- List the contract number of any government contract** _____
- 2.10. **Title of contract** CHAPTER 11 RESTRUCTURING SUPPORT AGREEMENT **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** _____
- Nature of debtor's interest** CONTRACT PARTY CONSENTING NOTEHOLDERS
BROWN RUDNICK LLP
ATTENTION: ROBERT J. STARK AND
- State the term remaining** _____
- List the contract number of any government contract** _____ BENNETT S. SILVERBERG
SEVEN TIMES SQUARE
NEW YORK NY 10036
- 2.11. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** CYBER - POLICY NO. H23TG31861-02
- Nature of debtor's interest** INSURED HOUSTON CASUALTY COMPANY
13403 NW FWY
HOUSTON TX 77040
- State the term remaining** 2/1/2024
- List the contract number of any government contract** _____
- 2.12. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** EXCESS SIDE A DIC D&O - \$5M XS \$10M - POLICY NO. HN-0303-8803-082623
- Nature of debtor's interest** INSURED HUDSON INSURANCE COMPANY
100 WILLIAM ST
FIFTH FL
NEW YORK NY 10038
- State the term remaining** 8/26/2024
- List the contract number of any government contract** _____
- 2.13. **Title of contract** LICENSE AGREEMENT AND AS AMENDED **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** E-COMMERCE INFRASTRUCTURE SERVICES
- Nature of debtor's interest** CONTRACT PARTY JUSTICE BRAND HOLDINGS LLC
ATTN JOSEPH GABBAY MANAGER
240 MADISON AVE 15TH FLOOR
NEW YORK NY 10016
- State the term remaining** 6/30/2023 WITH 12 - MONTH SUCCESSIVE PERIODS
- List the contract number of any government contract** _____

Debtor **Native Brands Group LLC**Case number (if known) **23-11947**

- 2.14. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** LEAD SIDE A DIC D&O – \$5M XS \$5M - POLICY NO. 01-421-33-14
- Nature of debtor's interest** INSURED NATIONAL UNION FIRE INSURANCE COMPANY OF PITTSBURGH, PA.
1271 AVE OF THE AMERICAS
NEW YORK NY 10020-1304
- State the term remaining** 8/26/2024
- List the contract number of any government contract** _____
- 2.15. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** WAREHOUSE LEGAL LIABILITY - POLICY NO. 6057025655
- Nature of debtor's interest** INSURED THE CONTINENTAL INSURANCE COMPANY
333 S WABASH
CHICAGO IL 60604
- State the term remaining** 2/1/2024
- List the contract number of any government contract** _____
- 2.16. **Title of contract** EMPLOYEE BENEFIT INSURANCE **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** EMPLOYEE INSURANCE
- Nature of debtor's interest** CONTRACT PARTY THE GUARDIAN LIFE INSURANCE COMPANY OF AMERICA
LEGAL DEPT
10 HUDSON YARDS
NEW YORK NY 10001
- State the term remaining** _____
- List the contract number of any government contract** _____
- 2.17. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** EMPLOYMENT PRACTICES LIABILITY - POLICY NO. 107776515
- Nature of debtor's interest** INSURED TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA
1 TOWER SQUARE
HARTFORD CT 06813
- State the term remaining** 2/1/2024
- List the contract number of any government contract** _____
- 2.18. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** CRIME - POLICY NO. 107053916
- Nature of debtor's interest** INSURED TRAVELERS CASUALTY AND SURETY COMPANY OF AMERICA
1 TOWER SQUARE
HARTFORD CT 06813
- State the term remaining** 2/1/2024
- List the contract number of any government contract** _____

Debtor **Native Brands Group LLC**Case number (if known) **23-11947**

- 2.19. **Title of contract** EMPLOYEE BENEFIT INSURANCE **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** EMPLOYEE INSURANCE
- Nature of debtor's interest** CONTRACT PARTY UMR, INC.
LEGAL DEPT
115 W WAUSAU AVE
WAUSAU WI 54401
- State the term remaining** _____
- List the contract number of any government contract** _____
-
- 2.20. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** DIRECTOR'S & OFFICER'S LIABILITY - \$5M - POLICY NO. ELU192163-23
- Nature of debtor's interest** INSURED XL SPECIALTY INSURANCE
COMPANY
70 SEAVIEW AVE
STAMFORD CT 06902
- State the term remaining** 8/26/2024
- List the contract number of any government contract** _____
-
- 2.21. **Title of contract** PUT/CALL OPTION AGREEMENT **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** REPURCHASE OPTION AGREEMENT
- Nature of debtor's interest** CONTRACT PARTY ZEITOUNI, GABRIEL M.
148 WEST 37TH ST
TENTH FLOOR
NEW YORK NY 10018
- State the term remaining** _____
- List the contract number of any government contract** _____

Fill in this information to identify the case:**Debtor name:** Native Brands Group LLC**United States Bankruptcy Court for the:** District of Delaware**Case number (if known):** 23-11947☐ Check if this is an amended filingOfficial 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. NOGIN COMMERCE, INC.	105 E. 34TH STREET SUITE 137 NEW YORK NY 10016	U.S. BANK TRUST COMPANY NATIONAL ASSOCIATION	☒ D ☐ E/F ☐ G
2.2. NOGIN COMMERCE, INC.	105 E. 34TH STREET SUITE 137 NEW YORK NY 10016	B. RILEY SECURITIES, INC.	☒ D ☐ E/F ☐ G
2.3. NOGIN COMMERCE, INC.	105 E. 34TH STREET SUITE 137 NEW YORK NY 10016	JUSTICE BRAND HOLDINGS LLC	☐ D ☐ E/F ☒ G
2.4. NOGIN COMMERCE, INC.	105 E. 34TH STREET SUITE 137 NEW YORK NY 10016	CT CORPORATION SYSTEM, AS REPRESENTATIVE	☐ D ☒ E/F ☐ G
2.5. NOGIN, INC.	105 E. 34TH STREET SUITE 137 NEW YORK NY 10016	U.S. BANK TRUST COMPANY NATIONAL ASSOCIATION	☒ D ☐ E/F ☐ G
2.6. NOGIN, INC.	105 E. 34TH STREET SUITE 137 NEW YORK NY 10016	B. RILEY SECURITIES, INC.	☒ D ☐ E/F ☐ G

Debtor **Native Brands Group LLC**Case number (if known) **23-11947**

Column 1: Codebtor		Column 2: Creditor	
Name	Mailing address	Name	Check all schedules that apply:
2.7. NOGIN, INC.	105 E. 34TH STREET SUITE 137 NEW YORK NY 10016	CT CORPORATION SYSTEM, AS REPRESENTATIVE	☐ D ☒ E/F ☐ G

Attachment 1
Part 1, No. 2

Name1	Name2	Name3	Add1	Add2	City	State	Zip	Contingent, Unliquidated & Disputed	Total Claim Amount
ALABAMA DEPT OF REVENUE			50 NORTH RIPLEY ST		MONTGOMERY	AL	36132	X	Undetermined
ALABAMA DEPT OF REVENUE	SALES AND USE TAX		50 NORTH RIPLEY ST		MONTGOMERY	AL	36104	X	Undetermined
ALASKA DEPT OF REVENUE	SALES AND USE TAX		550 W 7TH AVE STE 500		ANCHORAGE	AK	99501-3555	X	Undetermined
ALASKA/JUNEAU COMMISSIONER'S OFFICE			PO BOX 110400		JUNEAU	AK	99811-0400	X	Undetermined
ARIZONA DEPT OF REVENUE			1600 W MONROE ST		PHOENIX	AZ	85007	X	Undetermined
ARIZONA DEPT OF REVENUE	SALES AND USE TAX		1600 WEST MONROE ST		PHOENIX	AZ	85007	X	Undetermined
ARKANSAS DEPT OF FINANCE AND ADMINISTRATION			700 W CAPITOL		LITTLE ROCK	AR	72201	X	Undetermined
ARKANSAS DEPT OF REVENUE AND FINANCE	SALES AND USE TAX		1900 WEST 7TH ST RM 1040		LITTLE ROCK	AR	72201	X	Undetermined
ARKANSAS DEPT OF REVENUE AND FINANCE	EXCISE TAX		PO BOX 1272		LITTLE ROCK	AR	72203	X	Undetermined
BOARD OF EQUALIZATION -	PROPERTY SALES AND EXCISE TAXES	SALES AND USE TAX, LEGAL	450 N ST MIC 121	PO BOX 942879	SACRAMENTO	CA	94279-0121	X	Undetermined
CALIFORNIA - FRANCHISE TAX BOARD			BANKRUPTCY BE MS A345	PO BOX 2952	SACRAMENTO	CA	95812-2952	X	Undetermined
CALIFORNIA FRANCHISE TAX BOARD	SALES AND USE TAX		PO BOX 942840		SACRAMENTO	CA	94240-0040	X	Undetermined
CALIFORNIA STATE BOARD OF EQUALIZATION (SBOE)			SPECIAL OPERATIONS BANKRUPTCY TEAM	MIC 74 PO BOX 942879	SACRAMENTO	CA	94279-0074	X	Undetermined
COLORADO DEPTMENT OF REVENUE			1375 SHERMAN ST		DENVER	CO	80261	X	Undetermined
COLORADO DEPT OF REVENUE	SALES AND USE TAX		1375 SHERMAN ST		DENVER	CO	80203	X	Undetermined
COMMONWEALTH OF MASSACHUSETTS DEPT OF			PO BOX 7010		BOSTON	MA	02204	X	Undetermined
COMPTROLLER OF MARYLAND	REVENUE ADMINISTRATION DIVISION	SALES AND USE TAX	110 CARROLL ST		ANNAPOLIS	MD	21411	X	Undetermined
COMPTROLLER OF MARYLAND REVENUE			REVENUE ADMINISTRATION CTR	80 CALVERT ST	ANNAPOLIS	MD	21404	X	Undetermined
COUNTY OF ORANGE CALIFORNIA	TREASURER - TAX COLLECTOR		PO BOX 1438		SANTA ANA	CA	92702-1438	X	Undetermined
COUNTY OF SAN BERNARDINO	SBC TAX COLLECTOR		268 W HOSPITALITY LANE FIRST FLOOR		SAN BERNARDINO	CA	92415-0360	X	Undetermined
DELAWARE DIVISION OF REVENUE	SALES AND USE TAX		820 N FRENCH ST		WILMINGTON	DE	19801	X	Undetermined
DISTRICT OF COLUMBIA OFFICE OF	TAX AND REVENUE	SALES AND USE TAX	1350 PENNSYLVANIA AVE NW	STE 203	WASHINGTON	DC	20004	X	Undetermined
DISTRICT OF COLUMBIA OFFICE OF TAX	AND REVENUE		941 NORTH CAPITOL ST NE 1ST FL		WASHINGTON	DC	20002	X	Undetermined
FLORIDA TAX PAYER SVC	SALES AND USE TAX		MAIL STOP 3-2000	5050 W TENNESSEE ST	TALLAHASSEE	FL	32399-0112	X	Undetermined
GEORGIA DEPT OF REVENUE			1800 CENTURY BLVD NE		ATLANTA	GA	30345	X	Undetermined
GEORGIA DEPT OF REVENUE	SALES AND USE TAX		1800 CENTURY BLVD NE		ATLANTA	GA	30345	X	Undetermined
GUAM DEPT OF REVENUE AND TAXATION			1240 RTE 16		BARRIGADA	GU	96913-1404	X	Undetermined
HAWAII DEPT OF TAXATION	SALES AND USE TAX		830 PUNCHBOWL ST		HONOLULU	HI	96813	X	Undetermined
IDAHO STATE TAX COMMISSION			800 E PK BLVD	PLZ IV	BOISE	ID	83712-7742	X	Undetermined
IDAHO STATE TAX COMMISSION	SALES AND USE TAX		11321 W CHINDEN BLVD		BOISE	ID	83714	X	Undetermined
ILLINOIS DEPARTMENT OF REVENUE	SALES AND USE TAX		101 W JEFFERSON		SPRINGFIELD	IL	62702	X	Undetermined
ILLINOIS DEPT OF REVENUE			JAMES R THOMPSON CTR CONCOURSE	100 WEST RANDOLPH ST	CHICAGO	IL	60601-3274	X	Undetermined
INDIANA DEPT OF REVENUE			BANKRUPTCY SECTION - MS 108	100 NORTH SENATE AVE RM N240	INDIANAPOLIS	IN	46204	X	Undetermined
INDIANA DEPT OF REVENUE	SALES AND USE TAX		100 N SENATE AVE STE N248		INDIANAPOLIS	IN	46204	X	Undetermined
INTERNAL REVENUE SVC			1111 CONSTITUTION AVE NW		WASHINGTON	DC	20224	X	Undetermined
IOWA DEPT OF REVENUE			PO BOX 10471		DES MOINES	IA	50306-3457	X	Undetermined
IOWA DEPT OF REVENUE	SALES AND USE TAX		HOOVER STATE OFFICE BLDG	1305 E WALNUT	DES MOINES	IA	50319	X	Undetermined
IRS (INTERNAL REVENUE SERVICE)			10TH ST AND PENNSYLVANIA AVE NW		WASHINGTON	DC	20530	X	Undetermined
KANSAS DEPT OF REVENUE			915 SW HARRISON ST		TOPEKA	KS	66625-9000	X	Undetermined
KANSAS DEPT OF REVENUE	SALES AND USE TAX		120 SE 10TH AVE		TOPEKA	KS	66612	X	Undetermined
KENTUCKY DEPT OF REVENUE			501 HIGH ST		FRANKFORT	KY	40601-2103	X	Undetermined
KENTUCKY DEPT OF REVENUE	SALES AND USE TAX		501 HIGH ST		FRANKFORT	KY	40601-2103	X	Undetermined
LOUISIANA DEPARTMENT OF REVENUE	SALES AND USE TAX		NORTH THIRD ST		BATON ROUGE	LA	70802	X	Undetermined
LOUISIANA DEPT OF REVENUE			PO BOX 201	617 NORTH 3RD ST	BATON ROUGE	LA	70821	X	Undetermined
MAINE REVENUE SVC			24 STATE HOUSE STATION		AUGUSTA	ME	04333	X	Undetermined
MICHIGAN DEPT OF TREASURY			TREASURY BLDG		LANSING	MI	48922	X	Undetermined
MICHIGAN DEPT OF TREASURY	SALES AND USE TAX		430 W ALLEGAN ST		LANSING	MI	48922	X	Undetermined
MINNESOTA DEPT OF REVENUE			600 NORTH ROBERT ST		ST. PAUL	MN	55146	X	Undetermined
MINNESOTA DEPT OF REVENUE	SALES AND USE TAX		600 N ROBERT ST		ST PAUL	MN	55146	X	Undetermined
MISSISSIPPI TAX COMMISSION			PO BOX 22808		JACKSON	MS	39225-2808	X	Undetermined
MISSOURI DEPT OF REVENUE			HARRY S TRUMAN STATE OFFICE BLDG	301 WEST HIGH ST	JEFFERSON CITY	MO	65101	X	Undetermined
MISSOURI DEPT OF REVENUE	SALES AND USE TAX		HARRY S TRUMAN STATE OFFICE BLDG	301 WEST HIGH ST	JEFFERSON CITY	MO	65101	X	Undetermined
MONTANA DEPT OF REVENUE			5 SOUTH LAS CHANCE GULCH		HELENA	MT	59860	X	Undetermined
MONTANA DEPT OF REVENUE	SALES AND USE TAX		125 N ROBERTS ST HELENA MT 59601		HELENA	MT	59601	X	Undetermined
NEBRASKA DEPT OF REVENUE			301 CENTENNIAL MALL SOUTH	2ND FL	LINCOLN	NE	68509-4818	X	Undetermined
NEBRASKA DEPT OF REVENUE	SALES AND USE TAX		NEBRASKA STATE OFFICE BLDG	301 CENTENNIAL MALL S	LINCOLN	NE	68508	X	Undetermined
NEBRASKA DEPT OF REVENUE	SALES AND USE TAX		PO BOX 98934		LINCOLN	NE	68509-8934	X	Undetermined
NEVADA DEPT OF TAXATION			1550 E COLLEGE PKWY		CARSON CITY	NV	89706	X	Undetermined
NEVADA DEPT OF TAXATION	SALES AND USE TAX		1550 COLLEGE PKWY	STE 115	CARSON CITY	NV	89706	X	Undetermined
NEW HAMPSHIRE DEPT OF REV ADMIN			109 PLEASANT ST		CONCORD	NH	03301	X	Undetermined
NEW JERSEY DIVISION OF TAXATION			BANKRUPTCY SECTION	PO BOX 245	TRENTON	NJ	08695-0245	X	Undetermined
NEW MEXICO TAX AND REVENUE DEPT			1100 SOUTH ST FRANCIS DR	LEGAL SERVICES BUREAU	SANTA FE	NM	87504-0630	X	Undetermined
NEW MEXICO TAXATION OF REVENUE			1100 SOUTH ST FRANCIS DR		SANTA FE	NM	87504	X	Undetermined
NEW YORK CITY DEPT OF FINANCE	SALES AND USE TAX		1 CENTRE ST MUNICIPAL BLDG 500		NEW YORK	NY	10007	X	Undetermined
NEW YORK DEPT OF TAX AND FINANCE			BANKRUPTCY SECTION	PO BOX 5300	ALBANY	NY	12205-0300	X	Undetermined
NORTH CAROLINA DEPT OF REVENUE			ATTN: BANKRUPTCY UNIT	PO BOX 1168	RALEIGH	NC	27602-1168	X	Undetermined
NORTH CAROLINA DEPT OF REVENUE	SALES AND USE TAX		501 NORTH WILMINGTON ST		RALEIGH	NC	27604	X	Undetermined
NORTH CAROLINA DEPT OF REVENUE	BANKRUPTCY UNIT	SALES AND USE TAX	PO BOX 1168		RALEIGH	NC	27602-1168	X	Undetermined

Attachment 1
Part 1, No. 2

Name1	Name2	Name3	Add1	Add2	City	State	Zip	Contingent, Unliquidated & Disputed	Total Claim Amount
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER			600 EAST BLVD AVE	DEPT 127	BISMARCK	ND	58505-0599	X	Undetermined
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER	SALES AND USE TAX		600 E BLVD AVE		BISMARCK	ND	58505-0599	X	Undetermined
OHIO DEPT OF TAXATION			PO BOX 530		COLUMBUS	OH	43216-0530	X	Undetermined
OHIO DEPT OF TAXATION	SALES AND USE TAX		4485 NORTHLAND RIDGE BLVD		COLUMBUS	OH	43229	X	Undetermined
OKLAHOMA TAX COMMISSION			2501 LINCOLN BLVD		OKLAHOMA CITY	OK	73194	X	Undetermined
OKLAHOMA TAX DIVISION	SALES AND USE TAX		2501 NORTH LINCOLN BLVD	CONNORS BLDG CAPITOL	OKLAHOMA CITY	OK	73194	X	Undetermined
OREGON DEPT OF REVENUE			955 CTR ST NE		SALEM	OR	97310	X	Undetermined
OREGON DEPT OF REVENUE	SALES AND USE TAX		955 CTR ST NE		SALEM	OR	97301-2555	X	Undetermined
PENNSYLVANIA DEPT OF REVENUE			11 STRAWBERRY SQUARE		HARRISBURG	PA	17128	X	Undetermined
PENNSYLVANIA DEPT OF REVENUE	SALES AND USE TAX		PO BOX 280905		HARRISBURG	PA	17128-0905	X	Undetermined
PUERTO RICO DEPARTAMENTO DE HACIENDA	SALES AND USE TAX		10 PASEO COVADONGA		SAN JUAN	PR	00901	X	Undetermined
PUERTO RICO DEPT DE HACIENDA			EDIFICIO INTENDENTE RAMIREZ	EL PASEO COVDONGA	SAN JUAN	PR	00901	X	Undetermined
RHODE ISLAND DIVISION OF TAXATION			ONE CAPITOL HILL	1ST FL	PROVIDENCE	RI	02908	X	Undetermined
SOUTH CAROLINA DEPT OF REVENUE			301 GERVAIS ST	PO BOX 125	COLUMBIA	SC	29201	X	Undetermined
SOUTH CAROLINA DEPT OF REVENUE	SALES AND USE TAX		300A OUTLET POINTE BLVD	STE 401	COLUMBIA	SC	29210	X	Undetermined
SOUTH DAKOTA DEPT OF REVENUE	SALES AND USE TAX		445 EAST CAPITOL AVE		PIERRE	SD	57501-3185	X	Undetermined
SOUTH DAKOTA DEPT OF REVENUE AND REGULATION			445 E CAPITOL AVE		PIERRE	SD	57501	X	Undetermined
STATE OF CONNECTICUT	SALES AND USE TAX		25 SIGOURNEY ST	STE 2	HARTFORD	CT	06106	X	Undetermined
STATE OF CONNECTICUT DEPT OF REVENUE SVC			25 SIGOURNEY ST	STE 2	HARTFORD	CT	06106	X	Undetermined
STATE OF DELAWARE DIVISION OF REVENUE			CARVEL STATE OFFICE BLDG	820 N FRENCH ST	WILMINGTON	DE	19801	X	Undetermined
STATE OF FLORIDA DEPT OF REVENUE			5050 WEST TENNESSEE ST		TALLAHASSEE	FL	32399-0100	X	Undetermined
STATE OF HAWAII DEPT OF TAXATION			PO BOX 259		HONOLULU	HI	96809	X	Undetermined
STATE OF MAINE	SALES AND USE TAX		24 STATE HOUSE STATION		AUGUSTA	ME	04333	X	Undetermined
STATE OF MASSACHUSETTS	SALES AND USE TAX		100 CAMBRIDGE ST	SECOND FL	BOSTON	MA	02114	X	Undetermined
STATE OF MISSISSIPPI DEPT OF REVENUE	SALES AND USE TAX		500 CLINTON CTR DR		CLINTON	MS	39056	X	Undetermined
STATE OF NEW HAMPSHIRE	SALES AND USE TAX		109 PLEASANT ST		CONCORD	NH	03301	X	Undetermined
STATE OF NEW JERSEY	SALES AND USE TAX		50 BARRACK ST		TRENTON	NJ	08695	X	Undetermined
STATE OF NEW JERSEY	NEW JERSEY DIVISION OF TAXATION	BANKRUPTCY SECTION	PO BOX 245		TRENTON	NJ	08695-0245	X	Undetermined
STATE OF NEW JERSEY			PO BOX 666		TRENTON	NJ	08646-0666	X	Undetermined
STATE OF NEW YORK	NYS TAX DEPT	SALES TAX REGISTRATION UNIT	W A HARRIMAN CAMPUS		ALBANY	NY	12227	X	Undetermined
STATE OF NEW YORK	NEW YORK DEPT OF TAX & FINANCE	BANKRUPTCY SECTION	PO BOX 5300		ALBANY	NY	12205-0300	X	Undetermined
STATE OF RHODE ISLAND			ONE CAPITOL HILL		PROVIDENCE	RI	02908	X	Undetermined
TENNESSEE DEPT OF REVENUE			ANDREW JACKSON BLDG	500 DEADRICK ST	NASHVILLE	TN	37242	X	Undetermined
TENNESSEE DEPT OF REVENUE	SALES AND USE TAX		500 DEADRICK ST		NASHVILLE	TN	37242	X	Undetermined
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS			PO BOX 13528 CAPITOL STATION		AUSTIN	TX	78711-3528	X	Undetermined
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	SALES AND USE TAX		PO BOX 13528 CAPITOL STATION		AUSTIN	TX	78711-3528	X	Undetermined
TEXAS STATE COMPTROLLER			PO BOX 149348		AUSTIN	TX	78714-9348	X	Undetermined
US DEPT OF THE TREASURY			INTERNAL REVENUE SERVICE		OGDEN	UT	84201-0005	X	Undetermined
US DEPT OF THE TREASURY	INTERNAL REVENUE SVC		PO BOX 806532		CINCINNATI	OH	45280-6532	X	Undetermined
UTAH STATE TAX COMMISSION			210 NORTH 1950 WEST		SALT LAKE CITY	UT	84134	X	Undetermined
UTAH STATE TAX COMMISSION	SALES AND USE TAX		210 N 1950 W		SALT LAKE CITY	UT	84134-0260	X	Undetermined
VERMONT DEPT OF TAXES			109 STATE ST PAVILION OFFICE BLDG		MONTPELIER	VT	05609	X	Undetermined
VERMONT DEPT OF TAXES	SALES AND USE TAX		133 STATE ST 1ST FL		MONTPELIER	VT	05603	X	Undetermined
VIRGIN ISLANDS BUREAU OF INTERNAL REVENUE			6115 ESTATE SMITH BAY	STE 225	ST. THOMAS	VI	00802	X	Undetermined
VIRGINIA DEPT OF TAXATION			OFFICE OF CUSTOMER SERVICE	PO BOX 1115	RICHMOND	VA	23218-1115	X	Undetermined
VIRGINIA DEPT OF TAXATION	SALES AND USE TAX		1957 WESTMORELAND ST		RICHMOND	VA	23230	X	Undetermined
WASHINGTON STATE DEPT OF REVENUE			PO BOX 47464		OLYMPIA	WA	98504-7476	X	Undetermined
WASHINGTON STATE DEPT OF REVENUE	SALES AND USE TAX		19800 N CREEK PKWY STE 101		BOTHELL	WA	98011	X	Undetermined
WASHINGTON STATE DEPT OF REVENUE	TREASURY MANAGEMENT	SALES AND USE TAX	PO BOX 47464		OLYMPIA	WA	98504-7464	X	Undetermined
WEST VIRGINIA DEPT OF REVENUE			1206 QUARRIER ST		CHARLESTON	WV	25301	X	Undetermined
WEST VIRGINIA TAX DEPT	SALES AND USE TAX		STATE CAPITOL	BLDG 1 W300	CHARLESTON	WV	25305	X	Undetermined
WISCONSIN DEPT OF REVENUE			2135 RIMROCK RD		MADISON	WI	53713	X	Undetermined
WISCONSIN DEPT OF REVENUE	SALES AND USE TAX		2135 RIMROCK RD		MADISON	WI	53713	X	Undetermined
WISCONSIN DEPT OF REVENUE	SALES AND USE TAX		PO BOX 8921		MADISON	WI	53708-8921	X	Undetermined
WYOMING DEPT OF REVENUE			122 WEST 25TH ST HERSCHLER BLDG	3RD FL EAST	CHEYENNE	WY	82002	X	Undetermined
WYOMING DEPT OF REVENUE	SALES AND USE TAX		122 WEST 25TH ST STE E301	HERSCHLER BLDG EAST	CHEYENNE	WY	82002	X	Undetermined

Fill in this information to identify the case:**Debtor name:** Native Brands Group LLC**United States Bankruptcy Court for the:** District of Delaware**Case number (if known):** 23-11947Official 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 1/22/2024
MM/DD/YYYY

x

/s/ Robin Chiu

Signature of individual signing on behalf of debtor

Robin Chiu
Printed name

Deputy Chief Restructuring Officer
Position or relationship to debtor