

In Re: Classic Brands ABC, a Delaware Series Limited Liability Company

CLASSIC BRANDS HOLDINGS, LLC and SUBSIDIARIES

Balance Sheet reported at book value as of September 30, 2022 (unless noted)

in (000's)

Detailed Monthly Balance Sheet

	Sep22
Cash Operating Account	(347)
Cash Disbursement Account	(313)
Cash Deposit Account	297
Cash PayPal	3
Cash and cash equivalents	(361)
Accounts Receivable	20,352
Allowance For Doubtful Accts	958
Allowance For Contractual Dilution	710
Allowance for Customer Rebates	(1,609)
Allowance for Other Sales Deductions	442
Amazon Provision for Receivables	1,274
Other Receivables	562
Accounts receivable, net	22,689
Inventory Warehouse	11,134
Landed Costs Inventory Whse	3,637
Inventory In Transit	49
OLD OHM In Transit Old Ohm	-
Landed Costs Inventory In Transit	16
Inventory DI	(430)
Inventory Work in Progress	(692)
Inventory Raw Materials	276
Reserve Obsolete Inventory	(1,411)
Warehouse Shipping Supplies	-
Inventory	12,578
Prepaid Expenses	575
Other Assets	1,136
Advances to be Repaid	-
Other current assets	1,711
Current assets	36,617
Holding Account for Reclass	-
Warehouse Equipment	577
Computer Equipment	6,821
Furniture and Fixtures	67
Leasehold Improvements	2,985
Showroom Fixtures	-
Showroom Samples	6
Capitalized Leased Assets	-
Accum Depr Warehouse Equipment	(2,983)
Accum Depr Leasehold Improvements	(1,120)
Accum Depr Capitalized Leased Assets	-
Fixed assets, net	6,354
Capitalized Refinance Fee	706
Manufacturing Network	14,600
IP - Trademark	13,000

Goodwill	48,600
Accum Amort Capitalized Refinance Fee	(641)
Accum Amort Manufacturing Network	(14,600)
Accum Amort IP Trademark	(4,478)
Accum Amort Goodwill	(24,705)
Intangible assets	32,482
Surety Bond Collateral	1,875
Security Deposits	406
Costs of Fixed Assets Prior to Install	1,064
Other assets	3,345
Total assets	78,797
Liabilities	
Accounts Payable	56,581
Goods Received Not Vouched Domestic	71
OLD OHM GRNI Old Ohm	(0)
DI Payable	(208)
In Transit Inventory Payable	7
Accounts payable	56,450
Accrued Expenses	(4,301)
Accrued Marketing Expenses	47
Interest Accrual	386
Accrued Payroll	182
Accrued Commissions	4
Accrued Bonus	-
Accrued Sales and Income Taxes	155
Accrued expenses	(3,526)
Current liabilities	52,924
Capital Lease Liability - Short Term	116
Capital Lease Liability - Long Term	361
ABL or Line of Credit	22,719
Current Portion Term Loan	2,000
Current Delayed Draw Loan	9,380
LT Delayed Draw Loan	35,223
AMCO - Term Loan	15,000
Debt	84,798
Total liabilities	137,722
Class A Preferred Units	17,500
Class A Units	30,929
Class B Units	7,485
Class C Common Units	24,424
Retained Earnings	(82,908)
Distributions - Tax Payments	(9,792)
Distributions - Other	88
Net income	(46,651)
Shareholders' equity	(58,925)
Shareholders' equity and liabilities	78,797

The above information is provided for informational purposes only, is unaudited and compiled from the books and records of the Companies. Neither the Assignee or DSI ABCs, LLC represents or warrants that this information is accurate or without error.