

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985,
c. C-36, AS AMENDED

AND IN THE MATTER OF BITCOIN DEPOT INC., MINTZ ASSETS, INC., MCA
SERVICES GROUP, LLC, LUX VENDING KIOSK, LLC, KUTT, INC., KIOSK
TECHNICIANS, LLC, KIOSK HOLDCO LLC, INTUITIVE SOFTWARE LLC, DIGITAL
GOLD VENTURES INC., CASH RAMP LLC, BTM INTERNATIONAL HOLDINGS II LLC,
BTM INTERNATIONAL HOLDINGS I LLC, BT HOLDCO LLC, BCD MERGER SUB LLC,
BITCOIN DEPOT OPERATING LLC, EXPRESS VENDING INC. AND BITACCESS INC.

APPLICATION OF BITCOIN DEPOT INC. UNDER SECTION 46 OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AMENDED

Applicant

**MOTION RECORD OF THE APPLICANT
(Recognition of Certain U.S. Orders, returnable July 2, 2026)**

June 26, 2026

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ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

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ONTARIO
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IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985,
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TAB 1

ONTARIO
SUPERIOR COURT OF JUSTICE
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B E T W E E N:

IN THE MATTER OF THE *COMPANIES' CREDITORS*
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COMPANIES CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AMENDED

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NOTICE OF MOTION
(Recognition of Certain U.S. Orders, returnable July 2, 2026)

THE APPLICANT, BITCOIN DEPOT INC., will make a Motion the Honourable Justice Black of the Commercial List on July 2, 2026 at 8:30 a.m. ET, or as soon after that time as the Motion can be heard.

PROPOSED METHOD OF HEARING: The Motion is to be heard (*choose appropriate option*)

- ☐ In writing under subrule 37.12.1(1) because it is;
- ☐ In writing as an opposed motion under subrule 37.12.1(4);
- ☐ In person;
- ☐ By telephone conference;

[X] By video conference.

at the following location:

<https://ca01web.zoom.us/j/68763445471?pwd=c212MHFNenltVXZrS0NYTkZXWUdQQT09#success> Meeting ID: 687 6344 5471 Passcode: 530196

THE MOTION IS FOR:

1. An Order, substantially in the form of the draft order included at Tab 2 of the Motion Record (the “**Recognition Order**”), among other things, recognizing certain orders entered by the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the “**U.S. Court**”) under Chapter 11 of the U.S. Bankruptcy Code (the “**Chapter 11 Cases**”), pursuant to section 49 of the *Companies’ Creditors Arrangement Act*, R.S.C., 1985, c. C-36, as amended (the “**CCAA**”).
2. Such further and other Relief as to this Honourable Court may seem just.

THE GROUNDS FOR THE MOTION ARE:¹

Background

3. On May 17, 2026 (the “**Petition Date**”), Bitcoin Depot and 16 other debtors in possession² (collectively, the “**Chapter 11 Debtors**” or the “**Company**”) filed voluntary petitions for relief (the “**Petitions**”) in the Chapter 11 Cases.

¹ Capitalized terms not otherwise defined have the meaning given to them in the Initial Affidavit of Thomas Studebaker sworn May 21, 2026, the Second Affidavit of Thomas Studebaker sworn June 5, 2026, the Third Affidavit of Thomas Studebaker sworn June 10, 2026 and/or the Fourth Affidavit of Thomas Studebaker sworn June 26, 2026.

² The Chapter 11 Debtors are as follows: Bitcoin Depot Inc., Mintz Assets, Inc., MCA Services Group, LLC, Lux Vending Kiosk, LLC, Kutt, Inc., Kiosk Technicians, LLC, Kiosk HoldCo LLC, Intuitive Software LLC, Digital Gold Ventures Inc., Cash Ramp LLC, BTM International Holdings II LLC, BTM International Holdings I LLC,

4. On May 19, 2026, following a hearing in respect of the first-day motions (the “**First Day Motions**”) filed by the Chapter 11 Debtors, the U.S. Court granted certain First Day Orders, including the Foreign Representative Order authorizing Bitcoin Depot to act as the “**Foreign Representative**” for purposes of these recognition proceedings.

5. On May 22, 2026, this Ontario Superior Court of Justice (Commercial List) (the “**Court**”) issued the Initial Recognition Order and the Supplemental Order pursuant to Part IV of the CCAA.

6. The Initial Recognition Order, among other things, recognized the Foreign Representative as a “foreign representative” in respect of the Chapter 11 Cases and recognized the Chapter 11 Cases as a “foreign main proceeding” in respect of the Chapter 11 Debtors.

7. The Supplemental Order, among other things, recognized certain of the First Day Orders, granted a stay of proceedings in respect of the Chapter 11 Debtors and their officers and directors in Canada, appointed Alvarez and Marsal Canada Inc. as Information Officer, and granted the Administrative Charge, the D&O Charge and the Intercompany Charge.

8. On June 11, 2026, this Court approved an Order, among other things, recognizing and giving full force and effect in Canada to certain U.S. Orders entered by the U.S. Court, including (among others) the Bidding Procedures Order, the Rejection Procedures Order, and the Second Interim Cash Collateral Order.

BT HoldCo LLC, BCD Merger Sub LLC, Bitcoin Depot Operating LLC, Express Vending Inc. and BitAccess Inc.

Bar Date Motion

9. On June 18, 2026, the Chapter 11 Debtors filed a motion with the U.S. Court seeking the entry of an order (the “**Bar Date Order**”), among other things, (a) establishing claims bar dates and related procedures, and (b) approving the form and manner of notice thereof (the “**Bar Date Motion**”). The U.S. Court entered the Bar Date Order on June 25, 2026.

10. The Foreign Representative requests that this Court recognize the Bar Date Order and give it full effect in Canada pursuant to section 49 of the CCAA.

11. The recognition of the Bar Date Order is necessary for the protection of the Chapter 11 Debtors’ property, including the property of the Canadian Debtors, and is in the best interest of their creditors.

12. The Chapter 11 Cases apply to all creditors of the Chapter 11 Debtors, wherever they may be located, including creditors of the Canadian Debtors, and accordingly one comprehensive claims process is appropriate, and the Bar Date Order does not distinguish between the treatment of Canadian creditors and creditors situated in the U.S. or otherwise.

13. The applicable Bar Dates and procedures are reasonable and appropriate in the circumstances, providing claimants with notice and opportunity to prepare and file proofs of claim, as well as allowing the Chapter 11 Cases to move forward quickly with a minimum of administrative expense and delay.

14. Recognition of the Bar Date Order by this Court will ensure that the Bar Dates are enforceable against all creditors of the Chapter 11 Debtors in Canada so that the Chapter 11 Debtors can have an accurate understanding of the claims against their estates.

15. All known creditors and potential claimants will receive sufficient notice of the claims process.

Third Interim Cash Collateral Order

16. On May 19, 2026, the Chapter 11 Debtors sought and obtained an order from the U.S. Court authorizing them to, among other things, (a) use “Cash Collateral”, as such term is defined in section 363(a) of the U.S. Bankruptcy Code, of the Term Loan Secured Parties, and (b) deposit and maintain funds in the Adequate Protection Account. The Interim Cash Collateral Order was recognized by this Court on May 22, 2026.

17. On June 9, 2026, the Chapter 11 Debtors filed a proposed second Interim Cash Collateral Order. On the same day, the U.S. Court entered the revised proposed order as filed (the “**Second Interim Cash Collateral Order**”). The Second Interim Cash Collateral Order was recognized by this Court on June 11, 2026.

18. On June 25, 2026, the U.S. Court entered the Third Interim Cash Collateral Order, which the Foreign Representative seeks to have recognized by this Court.

19. The Third Interim Cash Collateral Order is substantially similar to the Second Interim Cash Collateral Order, with the only material change being a revised date of July 8, 2026 at 9:00 a.m., prevailing Central Time, for the Final Hearing.

Conditional Approval of Disclosure Statement and Plan Order

20. On June 18, 2026, the Chapter 11 Debtors filed a motion with the U.S. Court seeking, among other things, the entry of the Conditional Approval of Disclosure Statement and Plan Order.

21. On June 24, 2026, the Chapter 11 Debtors filed the solicitation version of the Combined Disclosure Statement and Plan with the U.S. Court.

22. The purpose of the Disclosure Statement is to provide Holders of Claims or Interests entitled to vote on the Plan with adequate information in order to make an informed decision on whether or not to vote to accept the Plan, on a conditional basis, subject to final approval at the Combined Hearing. Holders of Claims and Interests entitled to vote on the Plan, including claimants in Canada, will be provided with sufficient time to review and analyze the relevant materials and subsequently make an informed judgment as to whether to vote to accept or reject the Plan before the Voting Deadline and the Opt-Out Deadline.

23. If approved, the Combined Disclosure Statement and Plan will assist the Chapter 11 Debtors in emerging from the Chapter 11 Cases as expeditiously as possible in order to minimize the cost of administrative expenses and implement an expedient wind down of the estates.

24. Recognition of the U.S. Orders described above is necessary to protect the Canadian Debtors and preserve the value of the Canadian business for the benefit of a broad range of stakeholders.

25. The U.S. Orders treat Canadian and U.S. stakeholders equally.

26. Such further and other grounds as counsel may advise and this Honourable Court may deem just.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the Motion:

1. The Affidavit of Thomas Studebaker sworn June 26, 2026; and

2. Such further and other evidence as the lawyers may advise and this Honourable Court may permit.

June 26, 2026

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TO: **SERVICE LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C.
1985, c. C-36, AS AMENDED

Court File No: CL-26-00000234-0000

AND IN THE MATTER OF BITCOIN DEPOT INC. ET AL.

APPLICATION OF BITCOIN DEPOT INC., UNDER SECTION 46 OF THE *COMPANIES'*
CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

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ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT TORONTO

NOTICE OF MOTION
(Recognition of Certain U.S. Orders, returnable July 2, 2026)

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TAB 2

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

THE HONOURABLE

)

THURSDAY, THE 2ND

JUSTICE BLACK

)

DAY OF JULY, 2026

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF BITCOIN DEPOT INC., MINTZ ASSETS, INC., MCA
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Applicant

RECOGNITION ORDER

THIS MOTION, made by Bitcoin Depot Inc., in its capacity as the foreign representative (in such capacity, the “**Foreign Representative**”) of Bitcoin Depot Inc., Mintz Assets, Inc., MCA Services Group, LLC, Lux Vending Kiosk, LLC, Kutt, Inc., Kiosk Technicians, LLC, Kiosk HoldCo LLC, Intuitive Software LLC, Digital Gold Ventures Inc., Cash Ramp LLC, BTM International Holdings II LLC, BTM International Holdings I LLC, BT HoldCo LLC, BCD Merger Sub LLC, Bitcoin Depot Operating LLC, Express Vending Inc. and BitAccess Inc. (collectively, the “**Chapter 11 Debtors**”), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”) for an Order substantially in the form enclosed in the Motion Record, recognizing certain orders entered by the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the “**U.S. Bankruptcy Court**”) in the cases commenced by the Chapter 11 Debtors pursuant to Chapter 11 of the United States Bankruptcy

Code (the “**Foreign Proceeding**”), was heard this day by judicial videoconference in Toronto, Ontario.

ON READING the Notice of Motion, the affidavit of Thomas Studebaker sworn June 26, 2026, and the Second Report of Alvarez & Marsal Canada Inc., in its capacity as the information officer (in such capacity, the “**Information Officer**”), dated June [●], 2026, filed, and on hearing the submissions of counsel for the Foreign Representative, counsel for the Information Officer, and those other parties that were present and wished to be heard, no one else appearing although duly served as appears from the affidavit of service of Marleigh Dick affirmed June [●], 2026,

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

2. **THIS COURT ORDERS** that capitalized terms used herein and not otherwise defined have the meanings given to them in the Supplemental Order (Foreign Main Proceeding) made in the within proceedings dated as of May 22, 2026 (the “**Supplemental Order**”).

RECOGNITION OF FOREIGN ORDERS

3. **THIS COURT ORDERS** that the following orders (collectively, the “**Foreign Orders**”) of the U.S. Bankruptcy Court made in the Foreign Proceeding are hereby recognized and given full force and effect in all provinces and territories of Canada pursuant to section 49 of the CCAA:

- (a) *Order (I) Establishing Bar Dates and Procedures; (II) Approving the Form and Manner of Notice Thereof; and (III) Granting Related Relief;*
- (b) *Third Interim Order (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Confirming Application of the Automatic Stay, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief; and*
- (c) *Order (I) Scheduling a Combined Hearing; (II) Establishing Objection Deadlines; (III) Approving the Solicitation Materials and Tabulation Procedures; (IV)*

*Conditionally Approving the Combined Disclosure Statement and Plan; and (V)
Granting Related Relief;*

(copies of which are attached as Schedules “A” to “C” hereto, respectively);

provided, however, that in the event of any conflict between the terms of the Foreign Orders and the Orders of this Court made in the within proceedings, the Orders of this Court shall govern with respect to Property in Canada.

GENERAL

4. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States of America or any other foreign jurisdiction, to give effect to this Order and to assist the Chapter 11 Debtors, the Foreign Representative and the Information Officer and their respective counsel and agents in carrying out the terms of this Order. All courts, tribunals, and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Chapter 11 Debtors, the Foreign Representative and the Information Officer as may be necessary or desirable to give effect to this Order, or to assist the Chapter 11 Debtors, the Foreign Representative and the Information Officer and their respective counsel and agents in carrying out the terms of this Order.

5. **THIS COURT ORDERS** that each of the Chapter 11 Debtors, the Foreign Representative and the Information Officer be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out of the terms of this Order.

6. **THIS COURT ORDERS** that this Order shall be effective as of 12:01 a.m. Eastern Standard Time on the date of this Order without the need for entry or filing of this Order.

**SCHEDULE “A”
Claims Bar Date Order**

SCHEDULE “B”
Third Interim Cash Collateral Order

SCHEDULE “C”
Disclosure Statement and Plan Approval Order

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985,
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PROCEEDING COMMENCED AT TORONTO

RECOGNITION ORDER

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TAB 3

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ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF BITCOIN DEPOT INC., MINTZ ASSETS, INC., MCA
SERVICES GROUP, LLC, LUX VENDING KIOSK, LLC, KUTT, INC., KIOSK
TECHNICIANS, LLC, KIOSK HOLDCO LLC, INTUITIVE SOFTWARE LLC, DIGITAL
GOLD VENTURES INC., CASH RAMP LLC, BTM INTERNATIONAL HOLDINGS II
LLC, BTM INTERNATIONAL HOLDINGS 1 LLC, BT HOLDCO LLC, BCD MERGER
SUB LLC, BITCOIN DEPOT OPERATING LLC, EXPRESS VENDING INC. AND
BITACCESS INC.

APPLICATION OF BITCOIN DEPOT INC. UNDER SECTION 46 OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AMENDED

Applicant

AFFIDAVIT OF THOMAS STUDEBAKER
(Sworn June 26, 2026)

1. I, Thomas Studebaker, of the City of Boston, in the State of Massachusetts, **MAKE OATH**
AND SAY:

2. I am a Managing Director and the Co-Head of Turnaround & Restructuring of Triple P TRS, LLC, a restructuring advisory firm with numerous offices throughout the United States. Triple P TRS, LLC ("**Portage Point**") and its service provider affiliates are wholly owned by Portage Point Partners, LLC. Portage Point has been retained as proposed financial advisor by each of the Chapter 11 Debtors, which retention shall become effective upon the entry of a retention order by the U.S. Court. I have also been appointed the Chapter 11 Debtors' chief restructuring officer (the "**CRO**"). Prior to and since becoming the Chapter 11 Debtors' CRO, I also have led

the Portage Point team who served as financial advisor to the Chapter 11 Debtors beginning in April 2026.

3. I previously swore affidavits in these proceedings on May 21, 2026 (the “**Initial Affidavit**”), June 5, 2026 (the “**Second Studebaker Affidavit**”) and June 10, 2026 (the “**Third Studebaker Affidavit**”). Capitalized terms used herein and not otherwise defined have the meanings given to them in the Initial Affidavit, the Second Studebaker Affidavit or the Third Studebaker Affidavit.

PART I - OVERVIEW

4. On May 17, 2026 (the “**Petition Date**”), Bitcoin Depot and 16 other debtors in possession¹ (collectively, the “**Chapter 11 Debtors**” or the “**Company**”) filed voluntary petitions for relief (the “**Petitions**”) pursuant to Chapter 11 of the U.S. Bankruptcy Code with the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the “**U.S. Court**”). The Chapter 11 Debtors include three Canadian entities (collectively, the “**Canadian Debtors**”): Digital Gold Ventures Inc., BitAccess Inc., and Express Vending Inc. The cases commenced by the Chapter 11 Debtors in the U.S. Court are referred to herein as the “**Chapter 11 Cases**”.

5. On May 19, 2026, following a hearing in respect of the first-day motions (the “**First Day Motions**”) filed by the Chapter 11 Debtors, the U.S. Court granted certain First Day Orders, including the Foreign Representative Order authorizing Bitcoin Depot to act as the “**Foreign Representative**” for purposes of these recognition proceedings.

¹ The Chapter 11 Debtors are as follows: Bitcoin Depot Inc., Mintz Assets, Inc., MCA Services Group, LLC, Lux Vending Kiosk, LLC, Kutt, Inc., Kiosk Technicians, LLC, Kiosk HoldCo LLC, Intuitive Software LLC, Digital Gold Ventures Inc., Cash Ramp LLC, BTM International Holdings II LLC, BTM International Holdings I LLC, BT HoldCo LLC, BCD Merger Sub LLC, Bitcoin Depot Operating LLC, Express Vending Inc. and BitAccess Inc.

6. On May 22, 2026, the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) issued the Initial Recognition Order and the Supplemental Order pursuant to Part IV of the *Companies’ Creditors Arrangement Act*, R.S.C., 1985, c. C 36, as amended (the “**CCAA**”). The Initial Recognition Order, among other things, recognized the Foreign Representative as a “foreign representative” in respect of the Chapter 11 Cases and recognized the Chapter 11 Cases as a “foreign main proceeding” in respect of the Chapter 11 Debtors. The Supplemental Order, among other things, recognized certain of the First Day Orders, granted a stay of proceedings in respect of the Chapter 11 Debtors and their officers and directors in Canada, appointed Alvarez and Marsal Canada Inc. as Information Officer, and granted the Administrative Charge, the D&O Charge and the Intercompany Charge.

7. On June 11, 2026, this Court approved an Order (the “**June 11 Recognition Order**”), among other things, recognizing and giving full force and effect in Canada to certain U.S. Orders entered by the U.S. Court, including (among others) the Bidding Procedures Order, the Rejection Procedures Order, and the Second Interim Cash Collateral Order (described below). A copy of the issued June 11 Recognition Order is attached to this affidavit as **Exhibit “A”**. A copy of the Endorsement of the Honourable Justice Black dated June 11, 2026 is attached to this affidavit as **Exhibit “B”**.

8. On this motion, the Foreign Representative will be seeking recognition pursuant to section 49 of the CCAA of the following three additional orders, as further described below, which were entered by the U.S. Court following a hearing held on June 24, 2026 in the Chapter 11 Cases:

- (a) *Order (I) Establishing Bar Dates and Procedures; (II) Approving the Form and Manner of Notice Thereof; and (III) Granting Related Relief* (the “**Bar Date Order**”), a copy of which is attached to this affidavit as **Exhibit “C”**;
- (b) *Third Interim Order (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Confirming Application of the Automatic Stay, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief* (the “**Third Interim Cash Collateral Order**”), a copy of which is attached to this affidavit as **Exhibit “D”**; and
- (c) *Order (I) Scheduling a Combined Hearing; (II) Establishing Objection Deadlines; (III) Approving the Solicitation Materials and Tabulation Procedures; (IV) Conditionally Approving the Combined Disclosure Statement and Plan; and (V) granting related relief* (the “**Conditional Approval of Combined Disclosure Statement and Plan Order**”), a copy of which is attached to this affidavit as **Exhibit “E”**.

9. In advance of the hearing on June 24, the Chapter 11 Debtors filed revised versions of these Orders, which reflect changes incorporated as a result of collaborative efforts between the Chapter 11 Debtors and certain of their key stakeholders, including the Official Committee of Unsecured Creditors (the “**Committee**”). Although the Committee’s objections to the Conditional Approval of Combined Disclosure Statement and Plan Order were resolved, they reserved their rights to object to confirmation of the Plan at the Combined Hearing (each as defined below).

PART II - UPDATE ON THE CHAPTER 11 CASES

10. Since the Initial Affidavit was sworn, the Chapter 11 Debtors have continued their efforts to wind down the Company's operations while preserving and maximizing the value of their estates and to administer the Chapter 11 Cases for the benefit of all stakeholders. The Company has switched off all Bitcoin kiosks while it focuses on cash conservation. Additionally, since the entry of the Bidding Procedures Order, the Chapter 11 Debtors have been actively pursuing an expedited postpetition sale process for all or part of the Company's business, including all or parts of the business or property of the Canadian Debtors, for the benefit of all parties in interest. Under the Bidding Procedures Order, the following key milestone dates were established by the U.S. Court and recognized by this Court:

- (a) Bid Deadline: June 22, 2026 at 5:00 p.m. CT;
- (b) Auction (if any): June 23, 2026 at 9:00 a.m. CT;
- (c) Notice of Winning Bidder: June 24, 2026 at 5:00 p.m. CT;
- (d) Sale Objection Deadline: June 29, 2026 at 5:00 p.m. CT; and
- (e) Sale Hearing (if any): July 2, 2026 at 9:00 a.m. CT.

11. In addition, since the Rejection Procedures Order was entered, the Chapter 11 Debtors have filed several *Omnibus Notices of Rejection of Certain Executory Contracts and Unexpired Leases* with the U.S. Court. As it relates to the Canadian Debtors, and as set out in the *Eighth Omnibus Notice of Rejection of Certain Executory Contracts and Unexpired Leases and Abandonment of Property in Connection Therewith* filed by the Chapter 11 Debtors with the U.S. Court on June 16, 2026, (the "**Eighth Rejection Notice**"), the Chapter 11 Debtors rejected:

- (a) 308 of the Chapter 11 Debtors' floorspace leases in Canada, effective June 16, 2026; and
- (b) BitAccess' office lease in Ottawa, Ontario, effective June 30, 2026,

in accordance with the Rejection Procedures Order recognized by this Court in the Second Recognition Order. A copy of the Eighth Rejection Notice is attached to this affidavit as **Exhibit "F"**.

12. The Foreign Representative can confirm at this point that bids were received, and are currently being reviewed by Hilco Corporate Finance, LLC, the Chapter 11 Debtors' asset disposition consultant. As a result of this review, the Auction date has been postponed to June 29, 2026 at 9:00 a.m. CT, and a hearing to consider approval of the sale(s) is set for July 2, 2026. Further updates will be provided to the Court when they are available.

PART III – RECOGNITION OF U.S. ORDERS²

A. Bar Date Order

13. On June 18, 2026, the Chapter 11 Debtors filed a motion with the U.S. Court seeking the Bar Date Order, among other things, (a) establishing claims bar dates and related procedures, and (b) approving the form and manner of notice thereof (the **"Bar Date Motion"**).

² Capitalized terms used in this Part that are not otherwise defined have the meanings given to them in the materials filed in the respective motions.

(a) Bar Dates

14. Pursuant to the Bar Date Order, the Chapter 11 Debtors are required to serve notice of the Bar Dates (defined below) as follows:

BAR DATES	
General Claims Bar Date	July 21, 2026 at 5:00 p.m. (prevailing Central Time) as the general bar date for filing prepetition claims in the Chapter 11 Cases (the “ General Claims Bar Date ”).
Governmental Bar Date	November 23, 2026 at 5:00 p.m. (prevailing Central Time) as the bar date for Governmental Units to file proofs of claim (the “ Governmental Bar Date ”).
Amended Schedules Bar Date	The later of (i) the General Bar Date or the Governmental Bar Date, as applicable, and (ii) 5:00 p.m. (prevailing Central Time), on the date that is 21 days from the date on which the Chapter 11 Debtors provide notice of a previously unfiled Schedule or amendment or supplement to the Schedules and Statements as the bar date for claimants holding claims affected by such filing, amendment, or supplement to file proofs of claim (the “ Amended Schedules Bar Date ”).
Rejection Damages Bar Date	The later of (i) the General Bar Date or the Governmental Bar Date, as applicable, and (ii) 5:00 p.m. (prevailing Central Time) on the date that is 30 days after the effective date of rejection of any executory contracts or unexpired leases of the Chapter 11 Debtors and/or abandonment of property in connection therewith as the bar date for claimants asserting claims resulting from the Chapter 11 Debtors’ rejection of an executory contract or unexpired lease to file proofs of claim for damages arising from such rejection (the “ Rejection Damages Bar Date ”, and together with the General Claims Bar Date, the Governmental Bar Date and the Amended Schedules Bar Date, as applicable, the “ Bar Dates ”).

(b) Potential Claimants not required to file Proofs of Claim

15. The following persons or entities whose claims otherwise would be subject to a Bar Date shall not be required to file proofs of claim:

- (a) the U.S. Trustee, on account of claims for fees payable pursuant to 28 U.S.C. § 1930;
- (b) any person or entity that has already filed a signed proof of claim against the respective Chapter 11 Debtor(s) with the Clerk of the Court or with Kroll in a form substantially similar to Official Form 410;
- (c) any person or entity whose claim is listed on the Schedules if: (i) the claim is not scheduled as any of “disputed,” “contingent,” or “unliquidated;” (ii) such person or entity agrees with the amount, nature, and priority of the claim as set forth in the Schedules; and (iii) such person or entity does not dispute that its claim is an obligation only of the specific Chapter 11 Debtor against which the claim is listed in the Schedules;
- (d) any person or entity whose claim has previously been allowed by order of the Court on or before the applicable Bar Date;
- (e) any person or entity whose claim has been paid in full by the Chapter 11 Debtors pursuant to the U.S. Bankruptcy Code or in accordance with an order of the Court;
- (f) any Chapter 11 Debtor having a claim against another Debtor;

- (g) any person or entity whose claim is based on an equity interest in any of the Chapter 11 Debtors;
- (h) any current officer or director of any of the Chapter 11 Debtors for claims based on indemnification, contribution, or reimbursement;
- (i) any person or entity holding a claim for which a separate deadline is fixed by the U.S. Court;
- (j) any person or entity holding a claim allowable under sections 503(b) or 507(a)(2) of the U.S. Bankruptcy Code as an expense of administration incurred in the ordinary course; provided, however, that any person or entity asserting a claim entitled to priority under section 503(b)(9) of the U.S. Bankruptcy Code must assert such claim by filing a request for payment or a proof of claim on or prior to the General Bar Date;
- (k) any claim held by a current employee of the Chapter 11 Debtors if an order of the U.S. Court authorizes the Chapter 11 Debtors to honour such claim in the ordinary course of business as a wage, commission, or benefit; provided, however, that any current or former employee must submit a proof of claim by the General Claims Bar Date for all other claims arising before the Petition Date, including claims for wrongful termination, discrimination, harassment, hostile work environment, and retaliation;
- (l) any claim held by any person or entity solely against a non-Chapter 11 Debtor entity; and

- (m) professionals retained by the Chapter 11 Debtors or the Committee.

16. Any person or entity that is required, but fails, to submit a proof of claim in accordance with the Bar Date Order on or before the applicable Bar Date shall not be treated as a creditor with respect to such claim for purposes of voting and distribution, nor be entitled to any priority treatment on account of such claim pursuant to section 503(b)(9) of the U.S. Bankruptcy Code.

(c) Grounds for Recognition of the Bar Date Order in Canada

17. The Foreign Representative requests that this Court recognize the Bar Date Order and give it full effect in Canada pursuant to section 49 of the CCAA. The Foreign Representative is of the view that recognition of the Bar Date Order is necessary for the protection of the Chapter 11 Debtors' property, including the property of the Canadian Debtors, and is in the best interest of their creditors for the following reasons:

- (a) The Chapter 11 Cases apply to all creditors of the Chapter 11 Debtors, wherever they may be located, including creditors of the Canadian Debtors, and accordingly one comprehensive claims process is appropriate, and the Bar Date Order does not distinguish between the treatment of Canadian creditors and creditors situated in the U.S. or otherwise;
- (b) The applicable Bar Dates and procedures are reasonable and appropriate in the circumstances, providing claimants with notice and opportunity to prepare and file proofs of claim, as well as allowing the Chapter 11 Cases to move forward quickly with a minimum of administrative expense and delay;

- (c) Recognition of the Bar Date Order by this Court will ensure that the Bar Dates are enforceable against all creditors of the Chapter 11 Debtors in Canada so that the Chapter 11 Debtors can have an accurate understanding of the claims against their estates; and
- (d) As set out below, all known creditors and potential claimants will receive sufficient notice of the claims process.

(d) Notice under the Bar Date Order

18. As soon as reasonably practicable, but no later than three business days after entry of the Bar Date Order, the Chapter 11 Debtors will serve (a) a notice of the Bar Dates substantially in the form of the notice attached as Exhibit “B” to the Bar Date motion materials (the “**Bar Date Notice**”), and (b) a proof of claim form substantially in the form attached as Exhibit “C” to the Bar Date motion materials (the “**Proof of Claim Form**”, and, together with the Bar Date Notice, the “**Bar Dates Notice Package**”). The Chapter 11 Debtors will serve the Bar Dates Notice Package by first-class mail, postage prepaid on, among others, (a) all holders of claims or potential claims listed in the schedules set out in the Chapter 11 Debtors’ Schedules, (b) all parties that have requested notice in the Chapter 11 Cases pursuant to U.S. Bankruptcy Rule 2002 as of the date of the entry of the Bar Date Order, and (c) all known creditors and other known holders of potential claims against any of the Chapter 11 Debtors.

19. The Chapter 11 Debtors will post the Bar Date Notice and Proof of Claim Form on Kroll’s website at <https://restructuring.ra.kroll.com/bitcoindepot> (the “**Kroll Website**”).

20. As soon as practicable, but no later than three business days after entry of the Bar Date Order, the Chapter 11 Debtors will also serve the Bar Date Notice and a link to the Kroll Website by email to current and former customers to the email address listed in the Chapter 11 Debtors' records.

21. Further, the Chapter 11 Debtors will provide notice of the Bar Dates by publication to help ensure that all potential claimants receive adequate notice of the Bar Dates. Specifically, the Chapter 11 Debtors will publish the Bar Date Notice (the "**Publication Notice**"), with any necessary modifications for ease of publication in *The New York Times* and *The Globe & Mail (National Edition)* as a means to provide notice of the Bar Dates to such unknown potential claimants, as soon as reasonably practicable after entry of the Bar Date Order.

22. The Publication Notice will contain, among other things, (a) a website address where potential claimants may download the relevant Proof of Claim Form and related instructions, and (b) a toll-free number where potential claimants can seek additional information with respect to filing proofs of claim.

23. The Foreign Representative has made its filings in these CCAA proceedings available on the Information Officer's website (the "**IO Website**"), which includes a link to the Kroll Website that contains the filings in the Chapter 11 Cases. The Information Officer has confirmed that it intends to post a copy of any Order of this Court recognizing the Bar Date Order on the IO Website, and the Bar Date Order will be available on the IO Website through the link to the Kroll Website. The Foreign Representative intends to provide information regarding these proceedings to its stakeholders as inquiries arise.

B. Third Interim Cash Collateral Order

24. As described in the Initial Affidavit, on May 19, 2026, the Chapter 11 Debtors sought and obtained an order from the U.S. Court authorizing them to, among other things, (a) use “Cash Collateral”, as such term is defined in section 363(a) of the U.S. Bankruptcy Code, of the Term Loan Secured Parties (as defined in the Initial Affidavit), and (b) deposit and maintain funds in the Adequate Protection Account (as defined in the Initial Affidavit). The Interim Cash Collateral Order was recognized by this Court on May 22, 2026.

25. As described in the Third Affidavit, on June 9, 2026, the Chapter 11 Debtors filed a proposed second Interim Cash Collateral Order. On the same day, the U.S. Court entered the revised proposed order as filed (the “**Second Interim Cash Collateral Order**”). The Second Interim Cash Collateral Order was recognized by this Court on June 11, 2026. A copy of the Second Interim Cash Collateral Order is attached to this affidavit as **Exhibit “G”**.

26. On June 25, 2026, the U.S. Court entered the Third Interim Cash Collateral Order, which the Foreign Representative seeks to have recognized by this Court. The Third Interim Cash Collateral Order is substantially similar to the Second Interim Cash Collateral Order, with the only material change being a revised date of July 8, 2026 at 9:00 a.m., prevailing Central Time, for the Final Hearing (as defined in the Third Interim Cash Collateral Order), to provide the Chapter 11 Debtors with additional time to resolve challenges related to term loan claims. The Third Interim Cash Collateral Order also includes a revised budget at Exhibit 1.

C. Conditional Approval of Disclosure Statement and Plan Order

27. On June 18, 2026, the Chapter 11 Debtors filed a motion with the U.S. Court seeking the entry of the Conditional Approval of Disclosure Statement and Plan Order (the “**Disclosure Statement and Plan Motion**”), among other things:

- (a) **Combined Hearing** – Scheduling a combined hearing (the “**Combined Hearing**”) to consider approval and confirmation of the *Chapter 11 Debtors’ Combined Disclosure Statement and Chapter 11 Plan of Liquidation* (including all exhibits thereto and as amended, supplemented, or otherwise modified from time to time, the “**Combined Disclosure Statement and Plan**” or, separately in relevant part, the “**Disclosure Statement**” or the “**Plan**”, as further described below);
- (b) **Combined Hearing Notice** – Approving the form and manner of notice of the Combined Hearing to consider final approval of the Disclosure Statement and the Plan, which, following the hearing before the U.S. Court on June 24, is scheduled for August 7, 2026, and the procedures for objecting thereto (such notice, the “**Combined Hearing Notice**”), substantially in the form attached to the Disclosure Statement and Plan Motion materials as Exhibit F;
- (c) **Solicitation and Tabulation Procedures** – Approving procedures for (i) soliciting, receiving and tabulating votes on the Plan, (ii) voting to accept or reject the Plan, and (iii) filing objections to the Plan (the “**Solicitation and Tabulation Procedures**”);

- (d) **Ballots** – Approving the form of ballots that the Chapter 11 Debtors will send to creditors and interest holders of the Chapter 11 Debtors (the “**Holders of Claims or Interests**”) entitled to vote to accept or reject the Plan, substantially in the form attached to the Disclosure Statement and Plan Motion materials as Exhibits B to D (collectively, the “**Ballots**”);
- (e) **Notice of Non-Voting Status** – Approving (i) the form of notice to be provided to the Holders of Claims or Interests (the “**Notice of Non-Voting Status**”) that are (A) unimpaired under the Plan and that are, pursuant to section 1126(f) of the U.S. Bankruptcy Code, conclusively presumed to accept the Plan, or (B) Impaired under the Plan and that are, pursuant to section 1126(g) of the U.S. Bankruptcy Code, deemed to reject the Plan, and (ii) the release opt-out form, substantially in the form attached to the Notice of Non-Voting Status at Exhibit E to the Disclosure Statement and Plan Motion materials;
- (f) **Combined Disclosure Statement and Plan** – Conditionally approving the Combined Disclosure Statement and Plan as providing “adequate information” within the meaning of section 1125(a)(1) of the U.S. Bankruptcy Code; and
- (g) **Dates and Deadlines for the Solicitation of Votes** – Establishing the following dates and deadlines with respect to the solicitation of votes on the Combined Disclosure Statement and Plan (as revised by the Chapter 11 Debtors since the Disclosure Statement and Plan Motion was filed, following negotiations with key stakeholders):

Event	Date
Voting Record Date ³	June 22, 2026
Notice Date ⁴	Within one (1) business day following entry of the Conditional Approval of Disclosure Statement and Plan Order (or as soon as practicable thereafter)
Solicitation Mailing Deadline and Deadline to Mail the Notice of Non-Voting Status	Within three (3) business days following entry of the Conditional Approval of Disclosure Statement and Plan Order (or as soon as practicable thereafter)
Publication Deadline	Within five (5) business days following entry of the Conditional Approval of Disclosure Statement and Plan Order (or as soon as practicable thereafter)
Plan Supplement Filing Deadline	July 16, 2026
Voting Deadline ⁵ and Objection Deadline	July 30, 2026 at 5:00 p.m. (Central Time)
Reply Deadline	August 4, 2026 at 5:00 p.m. (Central Time)
Deadline to File the Voting Report	August 4, 2026
Combined Hearing Date	August 7, 2026 at 9:00 a.m. (Central Time)

28. On June 24, 2026, the Chapter 11 Debtors filed the solicitation version of the Combined Disclosure Statement and Plan with the U.S. Court. A copy of the Combined Disclosure Statement and Plan is attached to this affidavit as **Exhibit “H”**.

29. The purpose of the Disclosure Statement is to provide Holders of Claims or Interests entitled to vote on the Plan with adequate information in order to make an informed decision on

³ The “**Voting Record Date**” is the date as of which a holder of record of a claim entitled to vote on the Combined Disclosure Statement and Plan must have held such claim to cast a vote to accept or reject the Combined Disclosure Statement and Plan.

⁴ The “**Notice Date**” is the date by which the Combined Hearing Notice will be served upon the Chapter 11 Debtors’ creditor matrix and all interest holders of record as of the Voting Record Date to provide notice of the Combined Hearing.

⁵ The “**Voting Deadline**” is the deadline by which the Solicitation Agent must have received the Ballots of the Voting Classes (as described below) to be properly counted.

whether or not to vote to accept the Plan, on a conditional basis, subject to final approval at the Combined Hearing. The foregoing timing and materials will afford Holders of Claims and Interests entitled to vote on the Plan, including claimants in Canada, with sufficient time to review and analyze such materials and subsequently make an informed judgment as to whether to vote to accept or reject the Plan before the Voting Deadline and the Opt-Out Deadline.

30. Article IX of the Combined Disclosure Statement and Plan contains certain release, exculpation, and injunction provisions. Following the hearing before the U.S. Court on June 24, 2026, the definition of “Released Party” in the Combined Disclosure Statement and Plan was revised to mean “each Person or Entity identified as a Released Party in the Plan Supplement as recommended by the Independent Subcommittee and filed on the U.S. Court’s docket no later than July 7, 2026”.

31. If approved, the Combined Disclosure Statement and Plan will assist the Chapter 11 Debtors in emerging from the Chapter 11 Cases as expeditiously as possible in order to minimize the cost of administrative expenses and implement an expedient wind down of the estates.

32. The Plan classifies Holders of Claims and Interests into several classes (the “**Voting Classes**”), including with respect to voting on and distributions under the Plan. The following table summarizes the Voting Classes under the Plan, some of which will or are likely to contain claims against the Canadian Debtors.

Class	Claims and Interests	Status	Voting Rights
Class 1	Senior Priority Lien Claims	Unimpaired	Not Entitled to Vote (Presumed to Accept)
Class 2	Other Priority Claims	Unimpaired	Not Entitled to Vote (Presumed to Accept)

Class 3	Term Loan Claims	Impaired	Entitled to Vote
Class 4	Equipment Financing Agreement Claims	Impaired	Entitled to Vote
Class 5	General Unsecured Claims	Impaired	Entitled to Vote
Class 6	Intercompany Claims	Unimpaired / Impaired	Not Entitled to Vote (Presumed to Accept or Deemed to Reject)
Class 7	Subordinated Claims	Impaired	Not Entitled to Vote (Deemed to Reject)
Class 8	Intercompany Interests	Unimpaired / Impaired	Not Entitled to Vote (Presumed to Accept or Deemed to Reject)
Class 9	Equity Interests	Impaired	Not Entitled to Vote (Deemed to Reject)

33. Further, the Plan sets out the process under which the Chapter 11 Debtors, the Liquidation Trustee or the Entity or Entities selected by the Liquidation Trustee can make or facilitate distributions under the Combined Disclosure Statement and Plan. On the Effective Date of the Plan (or as soon as practical thereafter where a Claim is approved after the Effective Date), each Holder of Claims shall receive the full payment to which their Class is entitled under the Plan, even if only part of such Claim is an Allowed Claim. Holders of Claims do not earn any interest dividends or other accruals on Allowed Claims. Only Holders of Claims listed in the Chapter 11 Debtors' books and records as of the Distribution Record Date will be entitled to have their Claims recognized. All distributions under the Combined Disclosure Statement and Plan shall be made by the Disbursing Agent on behalf of the applicable Chapter 11 Debtor.

D. Conclusion

34. I believe that the recognition of the U.S. Orders described above is necessary to protect the Canadian Debtors and preserve the value of the Canadian business for the benefit of a broad range

of stakeholders. Additionally, I believe that the U.S. Orders treat Canadian and U.S. stakeholders equally.

35. The requested relief will assist with and facilitate the efforts of the Chapter 11 Debtors, including the Canadian Debtors, to concurrently pursue a sale of all or part of the Company's business, including the business of the Canadian Debtors, and confirmation of the Plan, for the benefit of all parties and with a view to maximizing value for the benefit of the Company's stakeholders.

SWORN BEFORE ME over
videoconference in accordance with the
Administering Oath or Declaration Remotely
Regulation, O. Reg 431/20, on June 26, 2026,
while I was located in the City of Toronto, in
the Province of Ontario, and the affiant was
located in the City of Boston, in the State of
Massachusetts.

}

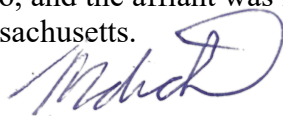


Commissioner for Taking Affidavits
(or as may be)



THOMAS STUDEBAKER

This is Exhibit “A” referred to the in Affidavit of Thomas Studebaker sworn over videoconference in accordance with the *Administering Oath or Declaration Remotely Regulation*, O. Reg 431/20, on June 26, 2026, while I was located in the City of Toronto, in the Province of Ontario, and the affiant was located in the City of Boston in the State of Massachusetts.



Commissioner for Taking Affidavits (or as may be)

MARLEIGH ERYN DICK

LSO# 79390S



Court File No. CL-26-00000234-0000

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE

JUSTICE W.D. BLACK

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)
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THURSDAY, THE 11TH DAY

OF JUNE, 2026

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF BITCOIN DEPOT INC., MINTZ ASSETS, INC., MCA SERVICES GROUP, LLC, LUX VENDING KIOSK, LLC, KUTT, INC., KIOSK TECHNICIANS, LLC, KIOSK HOLDCO LLC, INTUITIVE SOFTWARE LLC, DIGITAL GOLD VENTURES INC., CASH RAMP LLC, BTM INTERNATIONAL HOLDINGS II LLC, BTM INTERNATIONAL HOLDINGS 1 LLC, BT HOLDCO LLC, BCD MERGER SUB LLC, BITCOIN DEPOT OPERATING LLC, EXPRESS VENDING INC. AND BITACCESS INC.

APPLICATION OF BITCOIN DEPOT INC. UNDER SECTION 46 OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AMENDED

Applicant

RECOGNITION ORDER

THIS MOTION, made by Bitcoin Depot Inc., in its capacity as the foreign representative (in such capacity, the “**Foreign Representative**”) of Bitcoin Depot Inc., Mintz Assets, Inc., MCA Services Group, LLC, Lux Vending Kiosk, LLC, Kutt, Inc., Kiosk Technicians, LLC, Kiosk HoldCo LLC, Intuitive Software LLC, Digital Gold Ventures Inc., Cash Ramp LLC, BTM International Holdings II LLC, BTM International Holdings 1 LLC, BT HoldCo LLC, BCD Merger Sub LLC, Bitcoin Depot Operating LLC, Express Vending Inc. and BitAccess Inc. (collectively, the “**Chapter 11 Debtors**”), pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”) for an Order substantially in the form enclosed in the Motion Record, recognizing certain orders entered by the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the “**U.S. Bankruptcy Court**”) in the cases commenced by the Chapter 11 Debtors pursuant to Chapter 11 of the United States Bankruptcy

Code (the “**Foreign Proceeding**”), was heard this day by judicial videoconference in Toronto, Ontario.

ON READING the Notice of Motion, the affidavit of Thomas Studebaker sworn June 5, 2026, the affidavit of Thomas Studebaker sworn June 10, 2026 and the First Report of Alvarez & Marsal Canada Inc., in its capacity as the information officer (in such capacity, the “**Information Officer**”), dated June 10, 2026, filed, and on hearing the submissions of counsel for the Foreign Representative, counsel for the Information Officer, and those other parties that were present and wished to be heard, no one else appearing although duly served as appears from the Certificates of Service of Andrew Rintoul,

SERVICE AND DEFINITIONS

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record is hereby abridged and validated so that this Motion is properly returnable today and hereby dispenses with further service thereof.

2. **THIS COURT ORDERS** that capitalized terms used herein and not otherwise defined have the meanings given to them in the Supplemental Order (Foreign Main Proceeding) made in the within proceedings dated as of May 22, 2026 (the “**Supplemental Order**”).

RECOGNITION OF FOREIGN ORDERS

3. **THIS COURT ORDERS** that the following orders (collectively, the “**Foreign Orders**”) of the U.S. Bankruptcy Court made in the Foreign Proceeding are hereby recognized and given full force and effect in all provinces and territories of Canada pursuant to section 49 of the CCAA:

- (a) *Order (A) Approving (I) Bidding Procedures, (II) Form and Manner of Notice of Sale, Auction, and Sale Hearing, and (III) Assumption and Assignment Procedures; (B) Scheduling Auction, Sale Hearing, and Related Deadlines; and (C) Granting Related Relief;*
- (b) *Order (I) Approving Procedures to Reject Executory Contracts and Unexpired Leases; (II) Waiving Bankruptcy Rule 6006(f)(6); (III) Approving Abandonment of*

Property in Connection with Rejection of Executory Contracts and Unexpired Leases; and (IV) Granting Related Relief;

- (c) *Final Order (I) Authorizing the Debtors to (A) Maintain Their Cash Management System, (B) Continue Using Existing Business Forms, and (C) Continue Intercompany Transfers, (II) Providing Administrative Expense Priority Status for Postpetition Intercompany Claims, (III) Extending Time to Comply with Section 345(b) of the Bankruptcy Code, (IV) Waiving Compliance with Certain of the U.S. Trustee's Operating Guidelines, and (V) Granting Related Relief;*
- (d) *Final Order (I) Authorizing the Debtors to Pay (A) Critical Vendors, (B) Lien Claimants, and (C) Foreign Vendors; and (II) Granting Related Relief;*
- (e) *Second Interim Order (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Confirming Application of the Automatic Stay, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief;*
- (f) *Order (I) Authorizing the Debtors to Pay Certain Prepetition Taxes and Fees and (II) Granting Related Relief;*
- (g) *Order (I) Approving the Debtors' Proposed Adequate Assurance of Payment for Future Utility Services; (II) Prohibiting Utility Companies from Altering, Refusing, or Discontinuing, Services; (III) Approving the Debtors' Proposed Procedures for Resolving Additional Assurance Requests; and (IV) Granting Related Relief; and*
- (h) *Order Authorizing Payment of the Work Fee to Hilco;*

(copies of which are attached as Schedules "A" to "H" hereto, respectively);

provided, however, that in the event of any conflict between the terms of the Foreign Orders and the Orders of this Court made in the within proceedings, the Orders of this Court shall govern with respect to Property in Canada.

RETENTION OF CANADIAN CASH

4. **THIS COURT ORDERS** that the Information Officer, in addition to and without in any way limiting the Information Officer's rights and abilities as set out in the Supplemental Order, any other Order of this Court in these CCAA proceedings, or under the CCAA or applicable law, is hereby authorized and empowered, but not obligated, to: (a) receive and hold in trust any and all cash of BitAccess Inc., Express Vending Inc. and Digital Gold Ventures Inc. (collectively, the "**Canadian Debtors**"), for and on behalf of the Canadian Debtors (all such cash, from time to time, the "**Canadian Cash**"); and (b) establish, operate and control, on behalf of the Canadian Debtors, one or more accounts at any financial institution to receive and hold the Canadian Cash, in such manner as the Information Officer, in its sole discretion, deems necessary or appropriate.

5. **THIS COURT ORDERS** that the Information Officer, for and on behalf of the Canadian Debtors or any one of them, may transfer or otherwise distribute Canadian Cash to a Chapter 11 Debtor: (a) in order to satisfy any Intercompany Claim that now exists or may in the future exist, in each case, pursuant to a written instruction received by the Information Officer from the Foreign Representative; or (b) pursuant to further order of this Court.

LIMITATION ON THE INFORMATION OFFICER'S LIABILITY

6. **THIS COURT ORDERS** that in addition to the rights and protections afforded to the Information Officer pursuant to the Supplemental Order, including the rights and protections afforded to a court-appointed monitor under the CCAA, or any other Order of the Court in these CCAA proceedings, or as an officer of the Court, the Information Officer and each of its affiliates, current and former officers, directors, partners, employees, lawyers and agents, as applicable, shall incur no liability or obligation as a result of the carrying out of the provisions of this Order, save and except for any gross negligence or willful misconduct on its part, and no Proceeding shall be commenced or continued against the Information Officer or any of its affiliates, current and former officers, directors, partners, employees, lawyers or agents without leave of this Court.

7. **THIS COURT ORDERS** that the Information Officer shall not take possession of any Property of the Chapter 11 Debtors and shall take no part whatsoever in the management or supervision of the management of the Business or be deemed to have taken or maintained

possession or control of the Business or Property, or any part thereof pursuant to any provision of any federal, provincial or other law or regulation as a result of this Order or the Information Officer's performance of its rights and obligations under this Order.

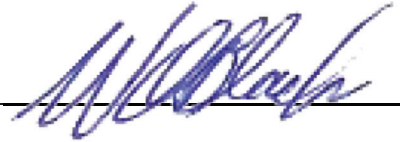
8. **THIS COURT ORDERS** that the Information Officer shall continue to have the benefit of all the indemnities, charges, protections and priorities as set out in the CCAA, the Supplemental Order, and any other Order of this Court in the CCAA proceedings and all such indemnities, charges, protections and priorities shall apply and extend to the Information Officer in the fulfilment of its duties or carrying out the provisions of this Order. Nothing in this Order shall derogate from the powers of the Information Officer as provided in the Supplemental Order, including the rights and protections afforded to a court-appointed monitor under the CCAA, or any other Order of the Court in these CCAA proceedings.

GENERAL

9. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States of America or any other foreign jurisdiction, to give effect to this Order and to assist the Chapter 11 Debtors, the Foreign Representative and the Information Officer and their respective counsel and agents in carrying out the terms of this Order. All courts, tribunals, and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Chapter 11 Debtors, the Foreign Representative and the Information Officer as may be necessary or desirable to give effect to this Order, or to assist the Chapter 11 Debtors, the Foreign Representative and the Information Officer and their respective counsel and agents in carrying out the terms of this Order.

10. **THIS COURT ORDERS** that each of the Chapter 11 Debtors, the Foreign Representative and the Information Officer be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out of the terms of this Order.

11. **THIS COURT ORDERS** that this Order shall be effective as of 12:01 a.m. Eastern Standard Time on the date of this Order without the need for entry or filing of this Order.

A handwritten signature in blue ink is written over a horizontal line. The signature is stylized and appears to be "M. D. [unclear]".

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985,
c. C-36, AS AMENDED

Court File No:

CL-26-00000234-0000

AND IN THE MATTER OF BITCOIN DEPOT INC. ET AL.

APPLICATION OF BITCOIN DEPOT INC., UNDER SECTION 46 OF THE *COMPANIES'*
CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

Applicant

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

RECOGNITION ORDER

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Marleigh Dick (LSO# 79390S)

Tel: 416.862.4725

Email: mdick@osler.com

Lawyers for the Applicant

This is Exhibit “B” referred to the in Affidavit of Thomas Studebaker sworn over videoconference in accordance with the *Administering Oath or Declaration Remotely Regulation*, O. Reg 431/20, on June 26, 2026, while I was located in the City of Toronto, in the Province of Ontario, and the affiant was located in the City of Boston in the State of Massachusetts.



Commissioner for Taking Affidavits (or as may be)

MARLEIGH ERYN DICK

LSO# 79390S



ONTARIO SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

COUNSEL/ENDORSEMENT SLIP

COURT FILE NO.: CL-26-00000234-0000 DATE: JUNE 11, 2026

NO. ON LIST: 3

TITLE OF PROCEEDING: IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF BITCOIN DEPOT INC., MINTZ ASSETS, INC., MCA SERVICES GROUP, LLC, LUX VENDING KIOSK, LLC, KUTT, INC., KIOSK TECHNICIANS, LLC, KIOSK HOLDCO LLC, INTUITIVE SOFTWARE LLC, DIGITAL GOLD VENTURES INC., CASH RAMP LLC, BTM INTERNATIONAL HOLDINGS II LLC, BTM INTERNATIONAL HOLDINGS 1 LLC, BT HOLDCO LLC, BCD MERGER SUB LLC, BITCOIN DEPOT OPERATING LLC, EXPRESS VENDING INC. AND BITACCESS INC.

APPLICATION OF BITCOIN DEPOT INC. UNDER SECTION 46 OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AMENDED

BEFORE: JUSTICE W.D. BLACK

PARTICIPANT INFORMATION

For Plaintiff, Applicant, Moving Party:

Name of Person Appearing	Name of Party	Contact Info
Shawn Irving Andrew Rintoul Laura Culleton	Counsel to Bitcoin Depot Inc.	sirving@osler.com arintoul@osler.com lculleton@osler.com

For Defendant, Respondent, Responding Party:

Name of Person Appearing	Name of Party	Contact Info
Blair McRadu	Canadian Counsel to OptConnect Management, LCC & Digital Product Limited	bmcradu@dickinsonwright.com

Name of Person Appearing	Name of Party	Contact Info
Chris Burr Jake Harris	Counsel to Alvarez & Marsal Canada Inc. in its Capacity as Information Officer	chris.burr@blakes.com jake.harris@blakes.com
Kathleen Sands	U.S. Counsel to the Chapter 11 Debtors	ksands@velaw.com
Liliana Molek	Counsel to Canaccord Genuity Corp.	lmolek@polleyfaith.com

For Other, Self-Represented:

Name of Person Appearing	Name of Party	Contact Info
Melanie MacKenzie	Alvarez & Marsal Canada Inc. in its capacity as Information Officer	mmackenzie@alvarezmarsal.com

ENDORSEMENT

- [1] The applicant Bitcoin Depot, (in this endorsement I will continue to use this and other terms defined in the parties' materials), convened this hearing in its capacity as the Foreign Representative of the Chapter 11 Debtors seeking a Recognition Order recognizing certain orders granted in the ongoing Chapter 11 Cases.
- [2] On May 22, 2026, I granted the Initial Recognition Order recognizing the Chapter 11 Cases as a foreign main proceeding, along with a Supplemental Order recognizing certain of the First Day Orders. As part of the Supplemental Order, I also appointed Alvarez & Marsal Canada Inc. as Information Officer.
- [3] In order to facilitate the continued restructuring of the Chapter 11 Debtors, the Foreign Representative, through the proposed Recognition Order, now seeks to have this court recognize certain further orders granted by the U.S. Court on June 9, 2026, and to authorize the Information Officer to hold certain cash of the Canadian Debtors in trust.
- [4] The orders proposed to be recognized include the Bidding Procedures Order, the Rejection Procedures Order, various updated Final First Day Orders and certain additional Second Day Orders, collectively referred to as the Foreign Orders.
- [5] The details of these proposed orders to be recognized are set out in the materials. They are for the most part in the nature of routine and appropriate procedural orders.
- [6] I am satisfied and find that:
- (a) This court has jurisdiction, having recognized the Chapter 11 Cases as foreign main proceedings under ss. 47 and 48 of the CCAA, to recognize the Foreign Orders under both s. 52(1) of the CCAA, which underlines the need for cooperation to the greatest extent possible with the foreign representative and the foreign court involved in a foreign proceeding, and in s. 49 thereof, authorizing the court to make any appropriate order on the application of a foreign representative so long as it is "necessary for the protection of the debtor company's property or the interests of a creditor or creditors." I also note the imperatives of comity – the central principle governing Part IV of the CCAA – requiring Canadian courts to recognize and enforce orders from a foreign jurisdiction (subject to considerations of fairness and predictability). Taking these considerations

and other factors into account, I find that it is appropriate, relative to those parameters, to grant the Recognition Order;

- (b) With respect to the Bidding Procedures Order in particular, again exercising jurisdiction found in s. 49 of the CCAA, I accept that the Bidding Procedures are designed to promote a fair, efficient and competitive sale process for the assets of the Chapter 11 Debtors (including the assets of the Canadian Debtors), and are intended to allow for expeditious solicitation and identification of bids from potential buyers or investors;
- (c) With respect to the Rejection Procedures Order, I note that the Chapter 11 Debtors are parties to over 8000 contracts and that many of these contracts impose ongoing payment and performance obligations. The Chapter 11 Debtors anticipate that, in order to maximize value for their estates, they may reject a number of the contracts during the pendency of the Chapter 11 Cases, which will allow the Chapter 11 Debtors to focus their resources on maximizing recoveries to the benefit of their estates and stakeholders;
- (d) As noted, as for the Final First Day Orders and the Second Day Orders, I find that they are in each case appropriate, reasonable and necessary in the circumstances of the Chapter 11 Cases;
- (e) With respect to the requested authorization for the Information Officer to hold the Canadian Debtors' cash, I note that, prior to and immediately following the Petition Date, Brinks Canada had been collecting the Canadian Debtors' cash from approximately 300 Kiosks located in Canada (which were taken offline as of the Petition Date and are not currently operating). Given that the Chapter 11 Debtors' Canadian bank accounts were closed pre-petition, Brinks Canada no longer has a place to deposit this cash, which it has therefore been holding in the meantime. The proposed Recognition Order allows the Information Officer to hold the cash in trust while these recognition proceedings continue. The Information Officer is permitted under the order, on behalf of the Canadian Debtors or any one of them, to transfer or otherwise distribute the cash to a Chapter 11 Debtor:
 - (i) to satisfy any Intercompany Claim that now exists or may in the future exist, in each case pursuant to a written instruction received by the Information Officer from the Foreign Representative; or
 - (ii) pursuant to further order of this court. This relief, I find, is appropriate in the circumstances, and provides for the effective supervision of the Canadian cash, in Canada, by the Information Officer as an officer of the court.

[7] For all of these reasons, I am granting the order sought, a signed copy of which will issue.



W.D. BLACK J.

DATE: JUNE 11, 2026

This is Exhibit “C” referred to the in Affidavit of Thomas Studebaker sworn over videoconference in accordance with the *Administering Oath or Declaration Remotely Regulation*, O. Reg 431/20, on June 26, 2026, while I was located in the City of Toronto, in the Province of Ontario, and the affiant was located in the City of Boston in the State of Massachusetts.



Commissioner for Taking Affidavits (or as may be)

MARLEIGH ERYN DICK

LSO# 79390S

ENTERED

June 25, 2026

Nathan Ochsner, Clerk

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

BITCOIN DEPOT INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 26–90528 (CML)

(Jointly Administered)

Re: Docket No. 306

**ORDER (I) ESTABLISHING
BAR DATES AND PROCEDURES;
(II) APPROVING THE FORM AND MANNER OF
NOTICE THEREOF; AND (III) GRANTING RELATED RELIEF**

Upon the motion (the “***Motion***”)² filed by the above-captioned debtors and debtors in possession (collectively, the “***Debtors***”) for entry of an order (this “***Order***”) (a) establishing bar dates and procedures; (b) approving the form and manner of notice thereof; and (c) granting related relief, all as more fully set forth in the Motion; and the Court having jurisdiction over the matters raised in the Motion pursuant to 28 U.S.C. §§ 157 and 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and that the Court may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having reviewed the Motion; and the Court having found that the relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates, as contemplated by Bankruptcy Rule 6003; and the Court having found that the relief requested in

¹ The Debtors in these Chapter 11 Cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors' corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Motion.

the Motion is in the best interests of the Debtors and their respective estates, creditors, and other parties in interest; and the Court having found that proper and adequate notice of the Motion and hearing thereon has been given and that no other or further notice is necessary; and the Court having found that good and sufficient cause exists for the granting of the relief requested in the Motion after considering the Motion and all of the proceedings before the Court in connection with the Motion, it is HEREBY ORDERED THAT:

1. The General Bar Date shall be fixed as **July 21, 2026 at 5:00 p.m. (prevailing Central Time)**.

2. The Governmental Bar Date shall be fixed as **November 23, 2026 at 5:00 p.m. (prevailing Central Time)**.

3. The Amended Schedules Bar Date shall be fixed as the **later of (i) the General Bar Date or the Governmental Bar Date, as applicable, and (ii) 5:00 p.m. (prevailing Central Time), on the date that is 21 days from the date on which the Debtors provide notice of the previously unfiled Schedule or Statement or amendment or supplement to the Schedules and Statements.**

4. The Rejection Damages Bar Date shall be fixed as the **later of (i) the General Bar Date or the Governmental Bar Date, as applicable, and (ii) 5:00 p.m. (prevailing Central Time) on the date that is 30 days after the effective date of rejection of any executory contracts or unexpired leases of the Debtors and/or abandonment of property in connection therewith.**³

³ To the extent any executory contract or unexpired lease is rejected pursuant to the terms of any Plan, the order confirming the Plan may provide a separate bar date as the deadline on or before which claimants holding claims for damages arising from such rejection must file proofs of claim with respect to such rejection.

5. The forms of the Bar Dates Notice, the Proof of Claim Form, the Publication Notice, and the manner of providing notice of the Bar Dates proposed in the Motion are approved in all respects. The form and manner of notice of the Bar Dates approved herein satisfy the notice requirements of the Bankruptcy Code and the Bankruptcy Rules.

6. Subject to terms described in this Order for holders of claims subject to the Governmental Bar Date, the following entities must file proofs of claim on or before the General Bar Date:

- a. any person or entity whose claim against a Debtor is not listed in the applicable Debtor's Schedules, or is listed in such Schedules as "contingent," "unliquidated," or "disputed," if such person or entity desires to participate in any of these Chapter 11 Cases or share in any distribution in any of these Chapter 11 Cases;
- b. any person or entity that believes that its claim is improperly classified in the Schedules or is listed in an incorrect amount and that desires to have its claim allowed in a different classification or amount other than that identified in the Schedules;
- c. any person or entity that believes that its prepetition claim as listed in the Schedules is not an obligation of the specific Debtor against which the claim is listed and that desires to have its claim allowed against a Debtor other than that identified in the Schedules; and
- d. any person or entity that believes that its claim (or a portion of its claim) against a Debtor is or may be an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code.

7. The following entities, whose claims otherwise would be subject to the General Bar Date or the Governmental Bar Date, need not file proofs of claim in these Chapter 11 Cases:

- a. The U.S. Trustee, on account of claims for fees payable pursuant to 28 U.S.C. § 1930;
- b. any person or entity that has already filed a signed proof of claim against the respective Debtor(s) with the Clerk of the Court or with Kroll, the Debtors' claims and noticing agent, in a form substantially similar to Official Form 410;
- c. any person or entity whose claim is listed on the Schedules if: (i) the claim is not scheduled as any of "disputed," "contingent," or "unliquidated;" (ii) such person or entity agrees with the amount, nature, and priority of the claim as set forth in the Schedules; and (iii) such person or entity does not

dispute that its claim is an obligation only of the specific Debtor against which the claim is listed in the Schedules;

- d. any person or entity whose claim has previously been allowed by order of the Court on or before the applicable Bar Date;
- e. any person or entity whose claim has been paid in full by the Debtors pursuant to the Bankruptcy Code or in accordance with an order of the Court;
- f. any Debtor having a claim against another Debtor;
- g. any person or entity whose claim is based on an equity interest in any of the Debtors;
- h. any current officer or director of any of the Debtors for claims based on indemnification, contribution, or reimbursement;
- i. any person or entity holding a claim for which a separate deadline is fixed by this Court;
- j. any person or entity holding a claim allowable under sections 503(b) or 507(a)(2) of the Bankruptcy Code as an expense of administration incurred in the ordinary course; *provided, however*, that any person or entity asserting a claim entitled to priority under section 503(b)(9) of the Bankruptcy Code must assert such claim by filing a request for payment or a proof of claim on or prior to the General Bar Date;
- k. any claim held by a current employee of the Debtors if an order of the Court authorizes the Debtors to honor such claim in the ordinary course of business as a wage, commission, or benefit; provided however, that any current or former employee must submit a proof of claim by the General Bar Date for all other claims arising before the Petition Date, including claims for wrongful termination, discrimination, harassment, hostile work environment, and retaliation;
- l. any claim held by any person or entity solely against a non-Debtor entity; and
- m. professionals retained by the Debtors or the Committee.

8. Parties asserting claims against the Debtors that accrued before the Petition Date must use a proof of claim form (the “***Proof of Claim Form***”) substantially in the form attached as

Exhibit C to the Motion.

9. The following procedures for the filing of a proof of claim shall apply:

- a. Each proof of claim must be filed so that it is postmarked on or before the applicable Bar Dates either (i) electronically through Kroll’s website, using the interface available on such website located at

<https://restructuring.ra.kroll.com/bitcoindpot> (the “*Electronic Filing System*”), (ii) by delivering the original Proof of Claim Form by first-class mail to:

Bitcoin Depot Inc.
Claims Processing Center
c/o Kroll Restructuring Administration LLC
Grand Central Station, PO Box 4850
New York, NY 10163-4850

(iii) by delivering the original Proof of Claim Form by hand delivery or overnight mail to:

Bitcoin Depot Inc. Claims Processing Center
c/o Kroll Restructuring Administration LLC
850 3rd Avenue, Suite 412
Brooklyn, NY 11232

or (iv) in a manner that is otherwise acceptable to the Debtors in consultation with the Committee.

- b. A proof of claim will be deemed filed when marked by the U.S. Postal Service as received for mailing.
- c. Proofs of claim may not be delivered via facsimile or electronic mail transmission (the Electronic Filing System not being considered electronic mail transmission). Any facsimile or electronic mail submissions **will not be accepted** and will not be considered properly or timely filed for any purpose in these Chapter 11 Cases.
- d. Proofs of claim will be collected, docketed, and maintained by Kroll.
- e. All proofs of claim must be signed by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant. The Proof of Claim Form must be completed in English and be denominated in United States currency. Claimants should set forth with specificity the legal and factual basis for the alleged claim and attach to the completed Proof of Claim Form any documents on which the claim is based (or, if such documents are voluminous, attach a summary) or an explanation as to why the documents are not available.
- f. Any person or entity asserting claims against multiple Debtors must file a separate proof of claim with respect to each Debtor. In addition, any person or entity filing a proof of claim must identify on its Proof of Claim Form the particular Debtor against which the entity asserts its claim. Any proof of claim filed under the Debtors’ joint administration case number, or that otherwise fails to identify a Debtor shall be deemed as filed only against Bitcoin Depot Inc. If an entity lists more than one Debtor on any one proof of claim, the relevant claims will be treated as filed only against the first listed Debtor.

10. Any person or entity holding an interest or a security (as defined in section 101(16) of the Bankruptcy Code and including, without limitation, common stock, preferred stock, warrants, or stock options) or other ownership interest in the Debtors (an “***Interest Holder***”), need not file a proof of interest on or before the General Bar Date; *provided, however*, Interest Holders who desire to assert claims against the Debtors that arise out of or relate to the ownership or purchase of an equity security or other ownership interest, including claims arising out of or relating to the sale, issuance, or distribution of such equity security or other ownership interest, must file a proof of claim by the applicable Bar Date, unless another exception identified in this Order applies.

11. Pursuant to Bankruptcy Rule 3003(c)(2), any person or entity that is required to file a proof of claim in these Chapter 11 Cases pursuant to the Bankruptcy Code, the Bankruptcy Rules or this Order with respect to a particular claim against the Debtors, but that fails to do so properly by the applicable Bar Date, shall not be treated as a creditor with respect to (a) such claim for purposes of voting upon any plan in these Chapter 11 Cases and (b) distribution from property of the Debtors’ estates.

12. The Debtors shall retain the right to: (a) dispute, or assert offsets or defenses against, any filed proofs of claim, or any claim listed or reflected in the Schedules, as to nature, amount, liability, classification or otherwise; (b) subsequently designate any scheduled claim as disputed, contingent, or unliquidated; and (c) otherwise amend or supplement the Schedules and Statements.

13. Notwithstanding anything to the contrary herein, the Debtors, in consultation with the Committee, may direct Kroll to accept a Proof of Claim received after the Bar Dates; provided

that nothing herein shall prejudice the Debtors' or any other party in interest's right to object to such Proof of Claim.

14. As soon as practicable, but no later than three business days after entry of this Order, the Debtors, through Kroll or otherwise, shall serve the Bar Dates Notice Package, including a copy of the Bar Date Notice and the Proof of Claim Form, substantially in the forms attached to the Motion as **Exhibit B** and **Exhibit C**, respectively, by first-class mail, postage prepaid, on: (a) all holders of claims or potential claims listed in the Debtors' Schedules; (b) the U.S. Trustee; (c) Willkie Farr & Gallagher LLP, as proposed counsel to the Committee appointed in these Chapter 11 Cases; (d) all parties that have requested notice in these Chapter 11 Cases pursuant to Bankruptcy Rule 2002 as of the date of the entry of the Order; (e) all known creditors and other known holders of potential claims against any of the Debtors; (f) all counterparties to executory contracts and unexpired leases of the Debtors listed in the Schedules or their designated representatives; (g) all parties to pending litigation with the Debtors; (h) all current and former employees of the Debtors (to the extent that contact information for former employees is available in the Debtors' records); (i) the Internal Revenue Service and all other taxing authorities for the jurisdictions in which the Debtors conduct business; (j) all relevant state attorneys general; (k) all identified registered holders of any Interests in any of the Debtors as of the Petition Date (although copies of the Proof of Claim Form will not be provided to them); (l) all other entities listed on the Debtors' respective creditor matrices; and (m) counsel to any of the foregoing, if known.

15. The Debtors shall post the Bar Date Notice and Proof of Claim Form on Kroll's website at <https://restructuring.ra.kroll.com/bitcoindepot>.

16. As soon as practicable, but no later than three business days after entry of this Order, the Debtors, through Kroll or otherwise, shall serve the Bar Date Notice and a link to Kroll's

website at <https://restructuring.ra.kroll.com/bitcoindepot>, by email to current and former customers to the email address listed in the Debtors' records.

17. The Debtors shall also post the Bar Date Notice and a link to Kroll's website at <https://restructuring.ra.kroll.com/bitcoindepot> to the Debtors' social media channels.

18. After the initial mailing of the Bar Dates Notice Package, the Debtors may, in their sole discretion, make supplemental mailings of notices, including in the event that: (a) notices are returned by the post office with forwarding addresses;⁴ (b) certain parties acting on behalf of parties in interest decline to distribute notices to these parties and instead return their names and addresses to the Debtors for direct mailing; and (c) additional potential claimants or parties in interest become known as the result of the Bar Date noticing process or the Schedules and Statements filing process. In this regard, the Debtors are permitted to make supplemental mailings of the Bar Dates Notice Package in these and similar circumstances at any time up to 10 days in advance of the applicable Bar Date, with any such mailings deemed timely and such Bar Date being applicable to the recipient creditors.

19. Pursuant to Bankruptcy Rules 2002(l) and 9008, the Debtors shall publish the Publication Notice in *The New York Times* and *The Globe & Mail* as a means to provide notice of the Bar Dates to unknown potential claimants. The Debtors will cause such publication to occur as soon as reasonably practicable after entry of the Bar Date Order, but in no event later than 21 days before the General Bar Date.

20. The Debtors and Kroll are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

⁴ To the extent that any notices are returned as "return to sender" without a forwarding address, the Debtors request that they not be required to mail additional notices to such creditors.

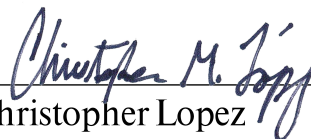
21. Unless specifically provided herein, and notwithstanding any actions taken hereunder, nothing in the Motion or this Order shall constitute, nor is it intended to constitute (a) an implication or admission as to the validity, priority, enforceability, or perfection of any claim, lien, security interest in, or other encumbrances against the Debtors and the property of their estates; (b) an impairment or waiver of the Debtors' or any other party in interest's rights to contest or dispute any such claim, lien, or interest; (c) a promise or requirement to pay any prepetition claim or interest; (d) an implication or admission that any particular claim or interest is of a type specified or defined in the Motion or any proposed order; (e) a waiver of the Debtors' or any other party in interest's rights under the Bankruptcy Code or any other applicable law; (f) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens.

22. Entry of this Order is without prejudice to the right of the Debtors to seek a further order of this Court fixing the date by which holders of claims not subject to the Bar Dates established herein must file such claims against the Debtor or be forever barred from so doing.

23. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon entry of this Order.

24. The Court retains exclusive jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Signed: June 25, 2026



Christopher Lopez
United States Bankruptcy Judge

EXHIBIT B**Bar Date Notice**

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	)	
	)	Chapter 11
	)	
BITCOIN DEPOT INC., <i>et al.</i> ,	)	Case No. 26–90528 (CML)
	)	
Debtors. ¹	)	(Jointly Administered)
	)	(Emergency Hearing Requested)
	)	

NOTICE OF DEADLINES FOR FILING PROOF OF CLAIM

**TO ALL PERSONS OR ENTITIES WHO MAY HAVE CLAIMS AGAINST THE
ABOVE-CAPTIONED DEBTORS:**

On May 17, 2026 (the “*Petition Date*”), Bitcoin Depot Inc. and certain of its affiliates, as debtors and debtors in possession (collectively, the “*Debtors*”) filed voluntary cases under chapter 11 of title 11 of the United States Code (the “*Bankruptcy Code*”) in the United States Bankruptcy Court for the Southern District of Texas (the “*Court*”). Set forth below are the name, case number, and last four digits of the federal tax identification number for each of the Debtors:

Debtor	Case Number	EIN # (Last 4 Digits)
Express Vending Inc.	26–90526	N/A
Bitcoin Depot Operating LLC	26–90527	3586
Bitcoin Depot Inc.	26–90528	9029
BCD Merger Sub LLC	26–90529	N/A
BT Holdco LLC	26–90530	1549
BTM International Holdings I LLC	26–90531	N/A
BTM International Holdings II LLC	26–90532	N/A
Cash Ramp LLC	26–90533	N/A
Digital Gold Ventures Inc.	26–90534	N/A
Intuitive Software LLC	26–90535	4496
Kiosk Holdco LLC	26–90536	1964
Kiosk Technicians, LLC	26–90537	8185
Kutt, Inc.	26–90538	5034
Lux Vending Kiosk, LLC	26–90539	0032
MCA Services Group, LLC	26–90540	N/A

¹ The Debtors in these Chapter 11 Cases (as defined herein) and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors’ corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

Debtor	Case Number	EIN # (Last 4 Digits)
Mintz Assets, Inc.	26-90541	6273
BitAccess Inc.	26-90542	N/A

On [●], 2026, the Court entered an order [Docket No. ____] (the “**Bar Date Order**”) in the above-captioned Chapter 11 Cases establishing certain deadlines for filing proofs of claim. Pursuant to the Bar Date Order, the Court has established:

- **July 21, 2026 at 5:00 p.m. (prevailing Central Time)** as the general bar date for filing prepetition claims in the Debtors’ Chapter 11 Cases (the “**General Bar Date**”);
- **November 23, 2026 at 5:00 p.m. (prevailing Central Time)** as the bar date for Governmental Units to file proofs of claim (the “**Governmental Bar Date**”);
- the later of (i) the General Bar Date or the Governmental Bar Date, as applicable, and (ii) 5:00 p.m. (prevailing Central Time), on the date that is 21 days from the date on which the Debtors provide notice of a previously unfiled Schedule or amendment or supplement to the Schedules (as defined herein) as the bar date for claimants holding claims affected by such filing, amendment, or supplement to file proofs of claim (the “**Amended Schedules Bar Date**”); and
- the later of (i) the General Bar Date or the Governmental Bar Date, as applicable, and (ii) 5:00 p.m. (prevailing Central Time) on the date that is 30 days after the effective date of rejection of any executory contracts or unexpired leases of the Debtors and/or abandonment of property in connection therewith as the bar date for claimants asserting claims resulting from the Debtors’ rejection of an executory contract or unexpired lease to file Proofs of Claim for damages arising from such rejection (the “**Rejection Damages Bar Date**”).²

As used in this notice, the term “**claim**” has the meaning given to it in section 101(5) of the Bankruptcy Code: (i) any right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (ii) any right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.

As used in this notice, the term “**entity**” has the meaning given to it in section 101(15) of the Bankruptcy Code, and includes all persons, estates, trusts, and governmental units. In addition,

² To the extent any executory contract or unexpired lease is rejected pursuant to the terms of any chapter 11 plan confirmed in these Chapter 11 Cases (the “**Plan**”), the order confirming the Plan shall provide a separate bar date as the deadline on or before which claimants holding claims for damages arising from such rejection must file proofs of claim with respect to such rejection.

the terms “persons” and “governmental units” are defined in sections 101(41) and 101(27) of the Bankruptcy Code, respectively.

THE BAR DATES

The Bar Date Order establishes the following bar dates for filing claims in these cases (collectively, the “*Bar Dates*”):

General Bar Date. Pursuant to the Bar Date Order, except as described below, all persons or entities other than governmental units, that hold claims (whether secured, unsecured, priority, or unsecured nonpriority, including section 503(b)(9) claims)³ against the Debtors that arose before the Petition Date must file proofs of claim so as to be **postmarked on or before July 21, 2026 at 5:00 p.m.** (prevailing Central Time).

Governmental Bar Date. Pursuant to the Bar Date Order, except as described below, all governmental units holding claims (whether secured, unsecured, priority, or unsecured nonpriority, including section 503(b)(9) claims) against the Debtors that arose before the Petition Date must file proofs of claim so as to be **postmarked on or before November 23, 2026 at 5:00 p.m.** (prevailing Central Time).

Amended Schedules Bar Date. Pursuant to the Bar Date Order, except as described below, all persons or entities holding claims affected by the Debtors filing a previously unfiled schedule of assets and liabilities and schedule of executory contracts and unexpired leases (the “*Schedules*”), or amending or supplementing their Schedules must file proofs of claims so as to be **postmarked on or before the Amended Schedules Bar Date.**

Rejection Damages Bar Date. Pursuant to the Bar Date Order, except as described below, all persons or entities holding claims for damages arising from the rejection of any executory contract or unexpired lease of the Debtors and/or abandonment of property in connection therewith must file proofs of claim with respect to such rejection so as to be **postmarked on or before the Rejection Damages Bar Date.** Notwithstanding the foregoing, a party to an executory contract or unexpired lease that asserts a claim on account of unpaid amounts accrued and outstanding as of the Petition Date pursuant to such executory contract or unexpired lease (other than a rejection damages claim) must file a proof of claim for such amounts on or before the General Bar Date, the Governmental Bar Date, or the Amended Schedules Bar Date, as applicable.

³ Section 503(b)(9) of the Bankruptcy Code provides for an administrative expense claim with respect to the value of any goods received by the debtor within 20 days before the date of commencement of a bankruptcy case in which the goods have been sold to the debtor in the ordinary course of such debtor’s business.

INSTRUCTIONS FOR FILING CLAIMS

1. WHO MUST FILE

The following persons or entities must file proofs of claim on or before the applicable Bar Date:

- a. any person or entity whose claim against a Debtor is not listed in the applicable Debtor's Schedules, or is listed in such Schedules as "contingent," "unliquidated," or "disputed," if such person or entity desires to participate in any of these Chapter 11 Cases or share in any distribution in any of these Chapter 11 Cases;
- b. any person or entity that believes that its claim is improperly classified in the Schedules or is listed in an incorrect amount and that desires to have its claim allowed in a different classification or amount other than that identified in the Schedules;
- c. any person or entity that believes that its prepetition claim as listed in the Schedules is not an obligation of the specific Debtor against which the claim is listed and who desires to have its claim allowed against a Debtor other than that identified in the Schedules; and
- d. any person or entity who believes that its claim (or a portion of its claim) against a Debtor is or may be an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code.

2. WHO DOES NOT NEED TO FILE

The Bar Date Order provides that the following persons or entities, whose claims would otherwise be subject to the Bar Dates, need not file proofs of claim in these Chapter 11 Cases:

- a. the U.S. Trustee, on account of claims for fees payable pursuant to 28 U.S.C. § 1930;
- b. any person or entity that has already filed a signed proof of claim against the respective Debtor(s) with the Clerk of the Court or with Kroll, the Debtors' claims and noticing agent, in a form substantially similar to Official Form 410;
- c. any person or entity whose claim is listed on the Schedules if: (i) the claim is not scheduled as any of "disputed," "contingent," or "unliquidated;" (ii) such person or entity agrees with the amount, nature, and priority of the claim as set forth in the Schedules; and (iii) such person or entity does not dispute that its claim is an obligation only of the specific Debtor against which the claim is listed in the Schedules;
- d. any person or entity whose claim has previously been allowed by order of the Court on or before the applicable Bar Date;

- e. any person or entity whose claim has been paid in full by the Debtors pursuant to the Bankruptcy Code or in accordance with an order of the Court;
- f. any Debtor having a claim against another Debtor;
- g. any person or entity whose claim is based on an equity interest in any of the Debtors;
- h. any current officer or director of any of the Debtors for claims based on indemnification, contribution, or reimbursement;
- i. any person or entity holding a claim for which a separate deadline is fixed by this Court;
- j. any person or entity holding a claim allowable under sections 503(b) or 507(a)(2) of the Bankruptcy Code as an expense of administration incurred in the ordinary course; *provided, however*, that any person or entity asserting a claim entitled to priority under section 503(b)(9) of the Bankruptcy Code must assert such claim by filing a request for payment or a proof of claim on or prior to the General Bar Date;
- k. any claim held by a current employee of the Debtors if an order of the Court authorizes the Debtors to honor such claim in the ordinary course of business as a wage, commission, or benefit; provided however, that any current or former employee must submit a proof of claim by the General Bar Date for all other claims arising before the Petition Date, including claims for wrongful termination, discrimination, harassment, hostile work environment, and retaliation;
- l. any claim held by any person or entity solely against a non-Debtor entity; and
- m. professionals retained by the Debtors or the Committee;

The fact that you have received this notice does not mean that you have a claim or that the Debtors or the Court believe that you have a claim against the Debtors. You should not file a proof of claim if you do not have a claim against any of the Debtors.

3. WHAT TO FILE

Parties asserting claims against the Debtors that arose before the Petition Date, including section 503(b)(9) claims, must use the copy of the proof of claim form (the “***Proof of Claim Form***”) included with this notice. The Proof of Claim Form will state, along with the claimant’s name: (a) whether the claimant’s claim is listed in the Schedules and, if so, the Debtor against which the claimant’s claim is scheduled; (b) whether the claimant’s claim is listed as disputed, contingent, or unliquidated; and (c) whether the claimant’s claim is listed as secured, unsecured, or priority. If a claim is listed in the Schedules in a liquidated amount that is not disputed or contingent, the dollar amount of the claim (as listed in the Schedules) also will be identified on the Proof of Claim Form. **If you disagree with any of the information on the Proof of Claim Form regarding your claim, you must correct it on the Proof of Claim Form.** Additional copies of the Proof of Claim Form may be obtained through the Debtors’ case website, at

<https://restructuring.ra.kroll.com/bitcoindepot> or by calling Kroll at (844) 339-4117 (Toll-Free U.S./Canada) or + 1 (332) 232-7827 (International).

4. WHEN AND WHERE TO FILE

Persons and entities must file proofs of claim so that it is **marked by the U.S. Postal Service as received for mailing on or before the applicable Bar Date**. Proofs of claim may be submitted: (a) electronically through Kroll's website, using the interface available on such website located at <https://restructuring.ra.kroll.com/bitcoindepot>, (b) by delivering the original Proof of Claim Form by first-class mail to:

Bitcoin Depot Inc.
Claims Processing Center
c/o Kroll Restructuring Administration LLC
Grand Central Station, PO Box 4850
New York, NY 10163-4850

(c) by delivering the original Proof of Claim Form by hand delivery or overnight mail to:

Bitcoin Depot Inc. Claims Processing Center
c/o Kroll Restructuring Administration LLC
850 3rd Avenue, Suite 412
Brooklyn, NY 11232

or (d) in a manner that is otherwise acceptable to the Debtors in consultation with the Committee.

Proofs of claim will be deemed filed when **marked by the U.S. Postal Service as received for mailing**.

Proofs of claim **may not be delivered via facsimile or electronic mail transmission**. Any facsimile or electronic mail submissions will not be accepted.

Proofs of claim will be collected, docketed, and maintained by Kroll. If you would like a copy of your proof of claim returned to you as proof of receipt, please enclose an additional copy of your proof of claim and a self-addressed postage-paid envelope.

All Proof of Claim Forms must be **signed** by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant. The Proof of Claim Form must be completed in English and be denominated in United States currency. You should set forth with specificity the legal and factual basis for the alleged claim and attach to your completed Proof of Claim Form any documents on which the claim is based (or, if such documents are voluminous, attach a summary) or an explanation as to why the documents are not available.

Any person or entity asserting claims against multiple Debtors must file a separate proof of claim with respect to each Debtor. In addition, any person or entity filing a proof of claim must identify on its Proof of Claim Form the particular Debtor against which the person or entity asserts its claim. Any proof of claim filed under the Debtors' jointly administered case number in these

Chapter 11 Cases or that otherwise fails to identify a Debtor shall be deemed as filed **only** against Debtor Bitcoin Depot Inc. If an entity lists more than one Debtor on any one proof of claim, the relevant claims will be treated as filed **only** against the first listed Debtor.

NO REQUIREMENT FOR STOCKHOLDERS TO FILE PROOFS OF INTEREST

Any entity holding an interest in the Debtors (an “***Interest Holder***”), which interest is based exclusively upon the ownership of: (a) a membership interest in a limited liability company; (b) common or preferred stock in a corporation; or (c) warrants or right to purchase, sell, or subscribe to such a security or interest (any such security or interest being referred to herein as an “Interest”), need not file a proof of interest on or before the General Bar Date; provided, however, that Interest Holders who wish to assert claims against the Debtors that arise out of or relate to the ownership or purchase of an Interest, including claims arising out of or relating to the sale, issuance, or distribution of the Interest, must file a proof of claim by the applicable Bar Date, unless another exception applies.

CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM

Pursuant to Bankruptcy Rule 3003(c)(2), any person or entity that is required to file a proof of claim in these Chapter 11 Cases pursuant to the Bankruptcy Code, the Bankruptcy Rules, or the Bar Date Order with respect to a particular claim against the Debtors, but that fails to do so properly by the applicable Bar Date, shall not be treated as a creditor with respect to such claim for purposes of (a) voting upon any plan in these Chapter 11 Cases and (b) distribution from property of the Debtors’ estates.

RESERVATION OF RIGHTS

Unless specifically provided herein, and notwithstanding any actions taken hereunder, nothing in the Motion and this notice shall constitute, nor is it intended to constitute (a) an implication or admission as to the validity, priority, enforceability, or perfection of any claim, lien, security interest in, or other encumbrances against the Debtors and the property of their estates; (b) an impairment or waiver of the Debtors’ or any other party in interest’s rights to contest or dispute any such claim, lien, or interest; (c) a promise or requirement to pay any prepetition claim or interest; (d) an implication or admission that any particular claim or interest is of a type specified or defined in the Motion or any proposed order; (e) a waiver of the Debtors’ or any other party in interest’s rights under the Bankruptcy Code or any other applicable law; (f) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens.

ADDITIONAL INFORMATION

If you require additional information regarding the filing of a claim, you may contact Kroll at (844) 339-4117 (Toll-Free U.S./Canada) or + 1 (332) 232-7827 (International) or by submitting an inquiry through the Debtors’ case website at: <https://restructuring.ra.kroll.com/bitcoindepot>.

Kroll cannot advise you how to file, or whether you should file, a claim. You may wish to consult an attorney regarding this matter.

Dated: June 24, 2026
Houston, Texas

/s/ Paul E. Heath

VINSON & ELKINS LLP

Paul E. Heath (TX 09355050)
Sara Zoglman (TX 24121600)
845 Texas Avenue, Suite 4700
Houston, Texas 77002
Tel: 713.758.2222
Fax: 713.758.2346
Email: pheath@velaw.com
szoglman@velaw.com

-and-

David S. Meyer (*pro hac vice* pending)
Jessica C. Peet (*pro hac vice* pending)
1114 Avenue of the Americas, 32nd Floor
New York, New York 10036
Tel: 212.237.0000
Fax: 212.237.0100
Email: dmeyer@velaw.com
jpeet@velaw.com

*Proposed Counsel to the Debtors and Debtors
in Possession*

EXHIBIT C**Proof of Claim Form**

Fill in this information to identify the case:

Debtor 1 _____

Debtor 2
(Spouse, if filing) _____

United States Bankruptcy Court for the: _____ District of _____

Case number _____

Official Form 410**Proof of Claim**

04/25

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim**1. Who is the current creditor?**

Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor

2. Has this claim been acquired from someone else?
☐ No

☐ Yes. From whom? _____
3. Where should notices and payments to the creditor be sent?

Federal Rule of
Bankruptcy Procedure
(FRBP) 2002(g)

Where should notices to the creditor be sent?

Name

Number Street

City State ZIP Code

Contact phone _____

Contact email _____

Uniform claim identifier (if you use one):

Where should payments to the creditor be sent? (if different)

Name

Number Street

City State ZIP Code

Contact phone _____

Contact email _____

4. Does this claim amend one already filed?
☐ No

☐ Yes. Claim number on court claims registry (if known) _____

Filed on _____
MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?
☐ No

☐ Yes. Who made the earlier filing? _____

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? ☐ No
☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: ____ _

7. How much is the claim? \$ _____. Does this amount include interest or other charges?
☐ No
☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
 Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
 Limit disclosing information that is entitled to privacy, such as health care information.
- _____

9. Is all or part of the claim secured? ☐ No
☐ Yes. The claim is secured by a lien on property.
- Nature of property:**
- ☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
- ☐ Motor vehicle
- ☐ Other. Describe: _____
- Basis for perfection:** _____
- Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)
- Value of property:** \$ _____
- Amount of the claim that is secured:** \$ _____
- Amount of the claim that is unsecured:** \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)
- Amount necessary to cure any default as of the date of the petition:** \$ _____
- Annual Interest Rate** (when case was filed) _____ %
- ☐ Fixed
- ☐ Variable

10. Is this claim based on a lease? ☐ No
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? ☐ No
☐ Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ No

☐ Yes. Check one:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Up to \$3,800* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

☐ Wages, salaries, or commissions (up to \$17,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

* Amounts are subject to adjustment on 4/01/28 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(3) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

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

Executed on date _____
MM / DD / YYYY

Signature _____

Print the name of the person who is completing and signing this claim:

Name _____
First name Middle name Last name

Title _____

Company _____
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____
Number Street

City State ZIP Code

Contact phone _____ Email _____

This is Exhibit “D” referred to the in Affidavit of Thomas Studebaker sworn over videoconference in accordance with the *Administering Oath or Declaration Remotely Regulation*, O. Reg 431/20, on June 26, 2026, while I was located in the City of Toronto, in the Province of Ontario, and the affiant was located in the City of Boston in the State of Massachusetts.



Commissioner for Taking Affidavits (or as may be)

MARLEIGH ERYN DICK

LSO# 79390S

ENTERED

June 24, 2026

Nathan Ochsner, Clerk

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	)	
	)	Chapter 11
	)	
BITCOIN DEPOT INC., <i>et al.</i> ,	)	Case No. 26 – 90528 (CML)
	)	
Debtors. ¹	)	(Jointly Administered)
	)	
	)	

**THIRD INTERIM ORDER (I) AUTHORIZING
THE DEBTORS TO USE CASH COLLATERAL,
(II) GRANTING ADEQUATE PROTECTION, (III) CONFIRMING
APPLICATION OF THE AUTOMATIC STAY, (IV) SCHEDULING
A FINAL HEARING, AND (V) GRANTING RELATED RELIEF**

Upon the motion (the “*Motion*”) ² of the above-captioned debtors and debtors-in- possession (collectively, the “*Debtors*”) in the above-captioned cases (the “*Chapter 11 Cases*”) and pursuant to sections 105, 361, 362, 363, 503, 506, 507, and 552 of title 11 of the United States Code, 11 U.S.C. §§ 101, et seq. (the “*Bankruptcy Code*”), Rules 2002, 4001, 6003, 6004, and 9014 of the Federal Rules of Bankruptcy Procedure (the “*Bankruptcy Rules*”), and Rules 2002-1, 4001-1, and 9013-1 of the Bankruptcy Local Rules of the United States Bankruptcy Court for the Southern District of Texas (the “*Local Rules*”), and the Procedures for Complex Cases in the Southern District of Texas (the “*Complex Case Procedures*”) seeking entry of this third interim order (together with all annexes and exhibits hereto, this “*Third Interim Order*”), including, among other things:

¹ The Debtors in these Chapter 11 Cases (as defined herein) and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors’ corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

² Capitalized terms used but not immediately defined herein shall have the meanings set forth in the Motion or elsewhere in this Third Interim Order, as applicable.

- (i) authorizing the Debtors to use the alleged Cash Collateral of the Term Loan Secured Parties under the Term Loan Documents, consistent with the Budget (subject to the Permitted Variance), and provide adequate protection to the Term Loan Agent (for the benefit of the Term Loan Lenders), NFS, and VFS pursuant to sections 361 and 363(e) of the Bankruptcy Code solely to the extent of any diminution in value of their alleged respective interests in the Prepetition Collateral (including Cash Collateral of the Term Loan Secured Parties) as of the Petition Date resulting from the imposition of the automatic stay under section 362 of the Bankruptcy Code, the subordination of the Prepetition Liens to the Carve Out, or the Debtors' use, sale, or lease of the Prepetition Collateral (including Cash Collateral of the Term Loan Secured Parties);
- (ii) authorizing the Debtors to maintain funds in the Adequate Protection Account;
- (iii) confirming that application of the automatic stay under section 362 of the Bankruptcy Code prohibits the Prepetition Secured Parties from sweeping cash from any bank accounts in which Cash Collateral is held;
- (iv) waiving any applicable stay (including under Bankruptcy Rule 6004) and providing for immediate effectiveness of this Third Interim Order; and
- (v) scheduling a final hearing (the "***Final Hearing***") to consider final approval of the use of Cash Collateral and other provisions set forth in this Third Interim Order pursuant to a proposed final order (the "***Final Order***"), as set forth in the Motion.

The Court having considered the interim relief requested in the Motion, the *Declaration of Thomas Studebaker in Support of the Chapter 11 Cases and First-Day Motions* [Docket No. 23] (the "***First Day Declaration***"), and the evidence submitted and arguments made by the Debtors at the interim hearings held on May 19, 2026, June 9, 2026, and June 24, 2026 (collectively, the "***Interim Hearings***"); and notice of the Interim Hearings having been given in accordance with Bankruptcy Rules 4001 and all applicable Local Rules; and the Interim Hearings having been held and concluded; and all objections, if any, to the interim relief requested in the Motion having been withdrawn, resolved, or overruled on the merits by the Court; and the Court having noted the appearances of all parties in interest; and it appearing that approval of the interim relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates pending the Final Hearing, and otherwise is fair and reasonable and in the best interests of the

Debtors, their estates, and all parties in interest, and is essential for the preservation of the Debtors' businesses and property; and it appearing that no other or further notice of the Motion or the Interim Hearings need be given under the circumstances; and after due deliberation and consideration, and good and sufficient cause appearing therefor,

BASED UPON THE RECORD ESTABLISHED AT THE INTERIM HEARINGS, THE COURT MAKES THE FOLLOWING FINDINGS OF FACT AND CONCLUSIONS OF LAW:³

A. Petition Date. On May 17, 2026 (the "*Petition Date*"), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the Court.

B. Debtors in Possession. The Debtors are continuing in the management and operation of their businesses and properties as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. These Chapter 11 Cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

C. Jurisdiction and Venue. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of Texas*, dated May 24, 2012. Consideration of the Motion constitutes a core proceeding under 28 U.S.C. § 157(b)(2). Venue for these Chapter 11 Cases and the proceedings on the Motion is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. This Court may enter a final order consistent with Article III of the United States Constitution.

D. Notice. The Interim Hearings were held pursuant to Bankruptcy Rule 4001(b)(2) and paragraph C of the Complex Case Procedures. Proper, timely, and sufficient notice of the

³ The findings and conclusions set forth herein constitute the Court's findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding pursuant to Bankruptcy Rule 9014. To the extent that any of the following findings of fact constitute conclusions of law, they are adopted as such. To the extent any of the following conclusions of law constitute findings of fact, they are adopted as such.

Interim Hearings and the interim relief requested in the Motion has been provided under the circumstances in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Complex Case Procedures, and no other or further notice of the Motion or entry of this Third Interim Order shall be required. The interim relief granted herein is necessary to avoid immediate and irreparable harm to the Debtors and their estates.

E. First Interim Order. On May 19, 2026, the Court entered the *Interim Order (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Confirming Application of the Automatic Stay, (IV) Scheduling a Second Interim Hearing, and (V) Granting Related Relief* [Docket No. 44] (the “**First Interim Order**”).

F. Second Interim Order. On June 9, 2026, the Court entered the *Second Interim Order (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Confirming Application of the Automatic Stay, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief* [Docket No. 184] (the “**Second Interim Order**”).

G. Committee Formation. On May 28, 2026, the Office of the United States Trustee for the Southern District of Texas (the “**U.S. Trustee**”) appointed an official committee of unsecured creditors in these Chapter 11 Cases pursuant to section 1102 of the Bankruptcy Code (the “**Committee**”) [Docket No. 101].

H. Cash Collateral. As used herein, the term “**Cash Collateral**” shall mean all of the Debtors’ cash, including cash and other amounts on deposit or maintained in any bank accounts subject to Term Loan Liens that constitutes or will constitute “cash collateral” of the Term Loan Secured Parties within the meaning of section 363(a) of the Bankruptcy Code.

I. Term Loan Allegations. The Term Loan Secured Parties allege the following:⁴

(i) Term Loan Documents. Pursuant to that certain Second Amended and Restated Credit Agreement, dated as of November 1, 2024 (as amended or otherwise modified prior to the Petition Date, the “**Term Loan Agreement**,” and collectively with the other Loan Documents (as defined in the Term Loan Agreement) and any other agreements and documents executed or delivered in connection therewith, each as may be amended or otherwise modified prior to the Petition Date, the “**Term Loan Documents**,”) by and among (a) Kiosk HoldCo LLC, as borrower (the “**Term Loan Borrower**”), (b) BT HoldCo LLC, as Holdings (“**HoldCo**”), (c) the subsidiary guarantors party thereto (together with the Term Loan Borrower and HoldCo, the “**Term Loan Parties**”), (d) the lenders from time to time party thereto (the “**Term Loan Lenders**”), and (e) Silverview Credit Partners LP, as administrative agent (in such capacity, the “**Term Loan Agent**” and, together with the Term Loan Lenders, the “**Term Loan Secured Parties**”), the Term Loan Lenders extended a term loan facility in the aggregate principal amount of \$36,450,000 (the “**Term Loan**”) and other financial accommodations to the Term Loan Parties pursuant to the Term Loan Documents.

(ii) Term Loan Debt. As of the Petition Date, the Term Loan Secured Parties assert a claim in the aggregate principal amount of not less than \$13.3 million pursuant to, and in accordance with the terms of, the Term Loan Documents, plus accrued and unpaid interest, fees, and expenses under the Term Loan Documents incurred in connection therewith as provided in the Term Loan Documents (collectively, the “**Term Loan Debt**”).

⁴ The Debtors and their estates are not able to stipulate to the amount or allowance of the Term Loan Debt or the validity, perfection, or priority of the Term Loan Liens in the Term Loan Collateral; accordingly, the Debtors and their estates reserve all rights with respect to these issues and matters.

(iii) Term Loan Liens. As more fully set forth in the Term Loan Documents, prior to the Petition Date, the Term Loan Secured Parties assert a security interest in, and lien on (the “***Term Loan Liens***”) all Collateral (as defined in the Term Loan Documents) (including Cash Collateral) and all proceeds and products thereof, in each case whether then owned or existing or thereafter acquired or arising (the “***Term Loan Collateral***”).⁵

(iv) As of the Petition Date: (a) the Term Loan Liens are alleged to be senior in priority over any and all other liens on the Term Loan Collateral, subject only to certain liens senior by operation of law (solely to the extent any such liens were valid, properly perfected, non-avoidable, and senior in priority to the Term Loan Liens as of the Petition Date, the “***Term Loan Prior Liens***”); (b) the Term Loan Debt is alleged to be a legal and valid obligation of the applicable Debtors enforceable in accordance with the terms of the applicable Term Loan Documents; and (c) subject to any exceptions, exclusions, or limitations provided for in the applicable Term Loan Documents, all of the Term Loan Parties’ cash, cash equivalents, negotiable instruments, investment property, general intangibles, and securities, and any amounts generated by the collection of accounts receivable or other disposition of the Term Loan Collateral, and the proceeds of any of the foregoing, wherever located, is alleged to be the cash collateral within the meaning of section 363(a) of the Bankruptcy Code of all (or certain of) the Term Loan Secured Parties, as more fully described in the Term Loan Documents. The Debtors continue to collect cash, rents, income, offspring, products, proceeds, and profits generated from the Term Loan

⁵ Nothing herein shall prejudice or otherwise affect, OptConnect Management, LLC’s (“***OptConnect***”) Response and Reservation of Rights (the “***Response***”) [ECF No. 114], filed in the above-captioned main case docket in these Chapter 11 Cases, for its interest in the Routers (as defined in *Response*) that OptConnect provided to the Debtors, including, without limitation, the right to assert that the Routers do not constitute part of Prepetition Collateral of the Term Loan Secured Lenders, VFS, NFS, or the collateral of any creditor asserting a security interest in the Debtors’ property, or are otherwise subject to the asserted Prepetition Lien or the liens granted under this Third Interim Cash Collateral Order, whether such Routers are in storage, placed in or removed from the Debtors’ Equipment.

Collateral, all of which (subject to any exceptions, exclusions, or limitations provided for in the applicable Term Loan Documents) is alleged to constitute Term Loan Collateral subject to the applicable Term Loan Liens.

(v) The Debtors desire to use a portion of such cash, rents, income, offspring, products, proceeds, and profits that are alleged to constitute Cash Collateral of the Term Loan Secured Parties under section 363(a) of the Bankruptcy Code. Certain prepetition cash, rents, income, offspring, products, proceeds, and profits, in existence as of the Petition Date, including balances of funds in certain of the Debtors' prepetition and postpetition bank accounts and cryptocurrency wallets, are also alleged to constitute Cash Collateral that may be subject to the applicable Term Loan Secured Parties' asserted security interests. All Cash Collateral and all proceeds of the Term Loan Collateral, including proceeds realized from a sale or disposition thereof, or from payment thereon, shall be used and/or applied in accordance with the terms and conditions of this Third Interim Order.

J. VFS Financing Allegations

(i) VFS Financing Documents. Pursuant to that certain *Master Equipment Finance Agreement* dated as of June 29, 2021 by and between VFS LLC ("**VFS**") and Lux Vending, LLC (as amended or otherwise modified prior to the Petition Date, the "**VFS Financing Agreement**", and collectively with any other agreements and documents executed or delivered in connection therewith, each as may be amended or otherwise modified prior to the Petition Date, the "**VFS Financing Documents**," by and among Lux Vending, LLC, as customer (the "**VFS Customer**") and VFS as lender, VFS extended loans (the "**VFS Debt**") and other financial accommodations to the VFS Customer pursuant to the VFS Financing Documents.

(ii) VFS Liens. As more fully set forth in the VFS Financing Documents, prior to the Petition Date VFS asserted a security interest in, and lien on (the “**VFS Liens**”) all Collateral (as defined in the VFS Financing Documents) and all proceeds and products thereof, in each case whether then owned or existing or thereafter acquired or arising (the “**VFS Collateral**”).

K. NFS Financing Allegations

(i) NFS Financing Documents. Pursuant to that certain *Master Equipment Lease* dated as of November 22, 2021 by and between NFS Leasing, Inc. (“**NFS**” and together with VFS and the Prepetition Secured Parties, the “**Prepetition Secured Parties**”) and Lux Vending, LLC (as amended or otherwise modified prior to the Petition Date, the “**NFS Financing Agreement**,” and collectively with any other agreements and documents executed or delivered in connection therewith, each as may be amended or otherwise modified prior to the Petition Date, the “**NFS Financing Documents**” and together with the VFS Financing Document and the Term Loan Documents, the “**Prepetition Loan Documents**”) by and among Lux Vending, LLC, as customer (the “**NFS Customer**”) and NFS as lender, NFS extended loans (the “**NFS Debt**” and together with the VFS Debt and the Term Loan Debt, the “**Prepetition Debt**”) and other financial accommodations to NFS Customer pursuant to the NFS Financing Documents.

(ii) NFS Liens. As more fully set forth in the NFS Financing Documents, prior to the Petition Date NFS asserted a security interest in, and lien on (the “**NFS Liens**” and together with the VFS Liens and Term Loan Liens, the “**Prepetition Liens**”) certain collateral and all proceeds and products thereof, in each case whether then owned or existing or thereafter acquired or arising (the “**NFS Collateral**” and together with the VFS Collateral and Term Loan Collateral, the “**Prepetition Collateral**”).

L. Interim Findings Regarding the Use of Cash Collateral.

(i) This Court concludes that good and sufficient cause has been shown for entry of this Third Interim Order and entry of this Third Interim Order is in the best interests of the Debtors' estates as its implementation will, among other things, allow the Debtors to preserve and maximize the value of their estates. Without receiving the relief sought by this Third Interim Order, the Debtors' estates will be immediately and irreparably harmed.

(ii) The Debtors have an immediate and critical need to use Cash Collateral on an interim basis. Absent the ability to use Cash Collateral, the Debtors would be unable to fund, among other things, payroll, working capital, general corporate purposes, and administrative costs and expenses of the Debtors incurred during these Chapter 11 Cases and related proceedings. In such event, the Debtors would be forced to liquidate abruptly, which would cause immediate and irreparable harm to the Debtors' estates and creditors.

(iii) Based on the Motion, the First Day Declaration, the Cash Collateral Declaration, and the record and other evidence presented to the Court at the Interim Hearings, the terms of the Adequate Protection Obligations granted to the Prepetition Secured Parties as provided in paragraph 4 of this Third Interim Order, and the terms on which the Debtors may continue to use the Prepetition Collateral (including Cash Collateral of the Term Loan Secured Parties) pursuant to this Third Interim Order are fair and reasonable and reflect the Debtors' exercise of prudent business judgment consistent with their fiduciary duties.

(iv) The Debtors have acted in good faith regarding the Debtors' continued use of the Prepetition Collateral (including Cash Collateral of the Term Loan Secured Parties, consistent with the Budget) to fund the administration of the Debtors' estates in a manner that best

preserves and maximizes the value of estate property, in accordance with the terms and conditions hereof.

(v) The Prepetition Secured Parties are entitled to the Adequate Protection as and to the limited extent set forth herein pursuant to sections 361, 362, and 363 of the Bankruptcy Code. The Adequate Protection provided to the Prepetition Secured Parties in this Third Interim Order is limited to any diminution in the value of the Prepetition Secured Parties' alleged respective interests in the Prepetition Collateral (if any) (including Cash Collateral of the Term Loan Secured Parties) from and after the Petition Date and is consistent with and authorized by the Bankruptcy Code. The Adequate Protection provided herein and other benefits and privileges contained herein reflect the Debtors' prudent exercise of business judgment.

M. Prepetition Debt and Liens. Nothing herein shall constitute a finding or ruling by this Court that: (a) any Prepetition Debt is allowed, valid, enforceable, or non-avoidable against the applicable Debtors; or (b) any alleged Prepetition Lien is allowed, valid, senior, enforceable, prior, perfected, or non-avoidable against the applicable Debtors. Moreover, nothing herein shall prejudice the rights of any party in interest, including, but not limited to, the Debtors and the Committee, in each case to the extent any such party has standing to challenge, or object to, the allowance, amount, validity, priority, enforceability, seniority, avoidability, perfection, or extent of, any Prepetition Debt, any alleged Prepetition Lien, and/or other security interests and liens.

N. Term Loan Prior Liens. Nothing herein shall constitute a finding or ruling by this Court that any alleged Term Loan Prior Lien or Other Senior Lien is valid, senior, enforceable, prior, perfected, or non-avoidable. Moreover, nothing herein shall prejudice the rights of any party in interest, including, but not limited to, the Debtors, the Prepetition Secured Parties, and the Committee, in each case to the extent any such party has standing to challenge, or object to, the

validity, priority, enforceability, seniority, avoidability, perfection, or extent of any alleged Term Loan Prior Lien, Other Senior Liens, and/or other security interests and liens.

O. Immediate Entry. Sufficient cause exists for immediate entry of this Third Interim Order pursuant to Bankruptcy Rule 4001(b)(2). Absent granting the relief set forth in this Third Interim Order, the Debtors' estates will be immediately and irreparably harmed. Permitting the use of Cash Collateral in accordance with this Third Interim Order is therefore necessary and appropriate and in the best interests of, the Debtors' estates and is consistent with the Debtors' exercise of their fiduciary duties. Sufficient cause therefore exists for immediate entry of this Third Interim Order pursuant to Bankruptcy Rule 4001(b)(2).

Based upon the foregoing findings and conclusions, the Motion, and the record before the Court with respect to the Motion, and after due consideration and good and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. *Motion Approved and Objections Overruled.* The Motion is granted, the incurrence and granting of the Adequate Protection Obligations is authorized, and the use of Cash Collateral is authorized, on an interim basis, in each case subject to the terms and conditions set forth in this Third Interim Order. All objections to this Third Interim Order to the extent not withdrawn, waived, settled, or resolved are hereby denied and overruled on the merits.

2. *Use of Cash Collateral.* The Debtors are hereby authorized, subject to the terms and conditions of this Third Interim Order (including the Carve Out), to use the Cash Collateral, consistent with the budget attached hereto as **Exhibit 1** (as amended, supplemented, replaced, extended, or otherwise modified from time to time, the "***Budget***") (subject to the Permitted Variance), during the period from the Petition Date through and including the earlier of (a) the Termination Date, and (b) the date of the Final Hearing. The Debtors are authorized to use the

Cash Collateral to: (a) fund payroll, working capital, general corporate purposes, and administrative costs and expenses of the Debtors incurred in the Chapter 11 Cases and related proceedings, consistent with the Budget (subject to the Permitted Variance), (b) satisfy any Adequate Protection Obligations to the Term Loan Secured Parties, as provided herein, (c) fund the Carve Out Reserves, and (d) fund the Professional Fee Reserve Account in accordance with this Third Interim Order.

3. *Banks Must Honor This Third Interim Order.* Each financial institution, including any cryptocurrency wallet providers, where the Debtors maintain deposit accounts is directed to comply with the instructions it receives from the applicable Debtor(s) to access the Cash Collateral on deposit in any such accounts, notwithstanding anything to the contrary in any account control agreement or similar agreement, with respect to any such accounts that are subject to any alleged Term Loan Liens or other liens.

4. *Adequate Protection of Prepetition Secured Parties.* Pursuant to sections 361, 362, 363(e), and 507 of the Bankruptcy Code, the Prepetition Secured Parties are entitled to adequate protection of their alleged respective interests in the Prepetition Collateral (if any), including the Cash Collateral, solely to the extent of any aggregate diminution in the value of their alleged respective interests, from the value, if any, that existed as of the Petition Date, in the Prepetition Collateral (including Cash Collateral), from and after the Petition Date as set forth below in this paragraph. Accordingly, the Term Loan Agent (for the benefit of the Term Loan Secured Parties), NFS, and VFS are hereby granted the following as adequate protection (collectively, the “*Adequate Protection Obligations*”):

(a) Term Loan Adequate Protection Liens. Pursuant to sections 361(2) and 363(c)(2) of the Bankruptcy Code, upon entry of the Third Interim Order and effective as of the

Petition Date, the Term Loan Agent (for itself and for the benefit of the Term Loan Secured Parties) is hereby granted automatically perfected replacement security interests in and liens upon the following (all property identified in clauses (i), (ii), and (iii) below being collectively referred to as the “***Term Loan Adequate Protection Collateral***”), in each case, subject and subordinate to the Carve Out, Term Loan Prior Liens, and Other Senior Liens (all such replacement liens and security interests, the “***Term Loan Adequate Protection Liens***”):

- (i) *First Priority Liens on Unencumbered Property.* Pursuant to sections 361(2) and 363(c)(2) of the Bankruptcy Code, a valid, fully-perfected first priority replacement security interest in and lien upon all tangible and intangible pre- and postpetition property of the Debtors, whether existing on the Petition Date or thereafter acquired, that, on or as of the Petition Date, is not subject to (a) a valid, perfected and non-avoidable lien, or (b) a valid and non-avoidable lien in existence as of the Petition Date that is perfected subsequent to the Petition Date as permitted by section 546(b) of the Bankruptcy Code, and the proceeds, products, rents, and profits thereof (the “***Unencumbered Property***”). Unencumbered Property includes, without limitation, any and all inventory, accounts receivable, contracts, properties, plants, fixtures, machinery, equipment, general intangibles, documents, instruments, securities, goodwill, chattel paper, interests in leaseholds, real properties, real property leaseholds, deposit accounts, patents, copyrights, trademarks, trade names, rights under license agreements and other intellectual property, capital stock or other equity interests of subsidiaries, joint ventures and other entities, wherever located, intercompany loans and notes, and the proceeds, products, rents and profits, whether arising under section 552(b) of the Bankruptcy Code or otherwise, of all the foregoing (excluding (x) claims and causes of action under sections 502(d), 544, 545, 547, 548, 549, and 550 of the Bankruptcy Code, or any other avoidance actions under the Bankruptcy Code or applicable state-law equivalents (collectively, the “***Avoidance Actions***”), and any proceeds or property recovered from Avoidance Actions, whether by judgment, settlement, or otherwise (collectively, the “***Avoidance Proceeds***”), (y) equity interests in any Debtor or affiliate of any Debtor that is domiciled outside of the United States (collectively, the “***Foreign Equity Interests***”), and (z) “Excluded Assets” (as defined in the Term Loan Documents)).
- (ii) *Liens Junior to Other Senior Liens.* Pursuant to sections 361(2) and 363(c)(2) of the Bankruptcy Code, a valid, fully-perfected replacement security interest in, and lien upon, all tangible and intangible pre- and postpetition property of each Debtor that is not Term Loan Collateral but

is subject to either (a) valid, perfected, and non-avoidable liens in existence immediately prior to the Petition Date (other than the Term Loan Liens) or (b) valid and non-avoidable liens in existence immediately prior to the Petition Date that are perfected subsequent to the Petition Date as permitted by section 546(b) of the Bankruptcy Code (any such liens described in the foregoing clauses (a) and (b), the “***Other Senior Liens***”), and the proceeds, products, rents, and profits thereof, whether arising under section 552(b) of the Bankruptcy Code or otherwise (excluding (x) Avoidance Actions and Avoidance Action Proceeds, (y) Foreign Equity Interests, and (z) Excluded Assets), which security interest and lien shall be junior and subordinate to any such valid, perfected, and non-avoidable Other Senior Liens on such property in existence immediately prior to the Petition Date.

- (iii) *Liens Senior to the Term Loan Liens.* Pursuant to sections 361(2) and 363(c)(2) of the Bankruptcy Code, a valid, fully-perfected, non-avoidable priming replacement lien on, and security interest in, all pre- and postpetition property of the Debtors that is of the same nature, scope, and type as the Term Loan Collateral, and all products, proceeds, rents, and profits thereof, whether arising from section 552(b) of the Bankruptcy Code or otherwise (excluding (x) Avoidance Actions and Avoidance Action Proceeds, (y) Foreign Equity Interests, and (z) Excluded Assets); *provided*, that the Adequate Protection Liens set forth in this sub-clause (iii) shall be senior to the Term Loan Liens but junior to the Other Senior Liens.

- (b) NFS Adequate Protection Liens. Pursuant to sections 361(2) and 363(c)(2)

of the Bankruptcy Code, upon entry of the Third Interim Order and effective as of the Petition Date, NFS is hereby granted automatically perfected replacement security interests in and liens upon the NFS Collateral with the same validity, priority, and scope as the NFS Liens on such collateral, which, for the avoidance of doubt, does not include any Cash Collateral, and subject and subordinate to the Carve Out (all such replacement liens and security interests, the “***NFS Adequate Protection Liens***”).

- (c) VFS Adequate Protection Liens. Pursuant to sections 361(2) and 363(c)(2)

of the Bankruptcy Code, upon entry of the Third Interim Order and effective as of the Petition Date, VFS is hereby granted automatically perfected replacement security interests in and liens upon the VFS Collateral with the same validity, priority, and scope as the VFS Liens on such

collateral, which, for the avoidance of doubt, does not include any Cash Collateral, and subject and subject and subordinate to the Carve Out (all such replacement liens and security interests, the “*VFS Adequate Protection Liens*” and together with the Term Loan Adequate Protection Liens and the NFS Adequate Protection Liens, the “*Adequate Protection Liens*”).

(d) In the event any NFS Collateral or VFS Collateral is liquidated by the Debtors, the identifiable proceeds of such collateral shall be deposited in a segregated account and the Adequate Protection Liens of each the Term Loan Secured Parties, NFS, and VFS shall attach to such proceeds with the same validity, priority, and scope as existed on such property as of the Petition Date, subject to further order of the Court.

(e) Adequate Protection Claims of Term Loan Secured Parties. Upon entry of the Third Interim Order and effective as of the Petition Date, the Term Loan Agent (for itself and for the benefit of the Term Loan Secured Parties) is hereby granted, subject and subordinate only to the Carve Out, allowed superpriority administrative expense claims against the Debtors’ estates as provided for in sections 503(b) and 507(b) of the Bankruptcy Code (the “*Adequate Protection Claims*”), solely to the extent of any aggregate diminution in value of the alleged respective interests from the value, if any, that existed as of the Petition Date, in the Term Loan Collateral (including Cash Collateral) from and after the Petition Date, including as a result of the automatic stay, the Debtors’ use, sale, or lease of the Prepetition Collateral, and the subordination of the Term Loan Liens to the Carve Out.

(f) Segregated Account. On May 21, 2026, the Debtors deposited \$17,220,000 into their account held at People First Bank ending in x2024 (the “*Adequate Protection Account*”) which funds shall be maintained in such account and not utilized by the Debtors or any other party except by further order of the Court, including the Final Order.

(g) Financial Reporting. By no later than 5:00 p.m. (prevailing Central time) on the second Thursday following the Petition Date and on each Thursday thereafter, the Debtors shall provide a weekly variance report comparing actual cumulative disbursements to projected cumulative disbursements set forth in the Budget, in each case, on an aggregate and line-item basis, to the Term Loan Agent, the U.S. Trustee, counsel to NFS, counsel to VFS, and counsel for the Committee or other statutory committee.

(h) Monitoring of Collateral. The Prepetition Secured Parties and their advisors shall be given reasonable access to the Debtors' books, records, and properties for purposes of monitoring the Prepetition Collateral.

(i) Insurance of Collateral. The Debtors shall comply with the covenants contained in the Prepetition Documents regarding the insurance of the Prepetition Collateral, except as otherwise provided herein.

(j) Term Loan Secured Parties Adequate Protection Fees and Expenses. As further adequate protection, the Debtors shall pay the reasonable and documented fees and expenses of the professionals retained by the Term Loan Secured Parties, subject to an aggregate maximum limit of \$100,000 through the date of the Final Hearing; *provided*, to the extent the Term Loan Secured Parties are determined to be undersecured or upon a successful Challenge, the Court shall retain authority to fashion an appropriate remedy with respect to any payments benefitting the Term Loan Secured Parties pursuant to this paragraph.

5. *Budget*. The Budget reflects, among other things, through the date of the Final Hearing, the Debtors' projected cash receipts and disbursements for each one-week period covered thereby. The Debtors may use the Cash Collateral consistent with the Budget; *provided* that the Debtors shall be permitted to expend up to 20 percent more than the projected aggregate

disbursements set forth in the Budget through the date of the Final Hearing; *provided, however*, that the cash disbursements in respect of any professional fees of Professional Persons (as defined below) shall not be included in calculating compliance with the Budget (such deviations, excluding cash disbursements in respect to professional fees of Professional Persons, the “***Permitted Variance***”).

6. *Challenges.*

(a) The Debtors shall be required to commence any adversary proceeding or contested matter (i) objecting to or challenging the amount, validity, perfection, enforceability, priority, or extent of the Term Loan Debt or the Term Loan Liens, or (ii) otherwise asserting or prosecuting any action for preferences, fraudulent transfers or conveyances, other avoidance power claims or any other claims, counterclaims or causes of action, objections, contests, or defenses (collectively, the “***Challenges***”) against the Term Loan Secured Parties or their respective subsidiaries, affiliates, officers, directors, managers, principals, employees, agents, financial advisors, attorneys, accountants, investment bankers, consultants, representatives, and other professionals and the respective successors and assigns thereof, in each case in their respective capacity as such (each, a “***Representative***” and, collectively, the “***Representatives***”) in connection with matters related to the Term Loan Documents, the Term Loan Debt, the Term Loan Liens, and the Term Loan Collateral on or before the later of (x) the date that is 30 calendar days after the entry of the First Interim Order, or (y) the date of the Final Hearing (the later to occur of clauses (x)-(y), the “***Debtors’ Challenge Period***”) with such Final Hearing to occur no later than the week of July 6, 2026 (absent agreement of the Debtors and the Term Loan Secured Parties or further order of the Court).

(b) Upon the expiration of the Debtors' Challenge Period (but subject in all respects to any pending Challenge commenced by the Debtors and the Non Debtor Challenge Period (as defined below)), the Debtors shall enter into customary stipulations regarding the priority, validity, extent, and amount of the Term Loan Debt, the Term Loan Liens, and the Term Loan Collateral, which stipulations shall be approved by the Bankruptcy Court pursuant to the Final Order.

(c) The Debtors' stipulations, admissions, agreements, and releases contained in the Final Order shall be binding upon the Debtors' estates and all other parties in interest, including, without limitation, any statutory or non-statutory committees appointed or formed in the Chapter 11 Cases (including the Committee) and any other person or entity acting or seeking to act on behalf of the Debtors' estates, including any chapter 7 or chapter 11 trustee appointed or elected for any of the Debtors, in all circumstances and for all purposes unless: (i) such committee or any other party in interest with requisite standing (in each case to the extent requisite standing is sought pursuant to a standing motion filed prior to the expiration of the Non Debtor Challenge Period and subject in all respects to any agreement or applicable law that may limit or affect such person or entity's right or ability to commence such proceeding), has timely filed an adversary proceeding or contested matter (subject to the limitations contained herein, including, *inter alia*, in this paragraph) commencing a Challenge by the earlier of (x) the date of entry of an order confirming a chapter 11 plan, and (y) seventy-five (75) calendar days after entry of the First Interim Order (the earlier to occur of clauses (x)-(y), the "***Non Debtor Challenge Period***"), *provided, however*, the duration of the Non Debtor Challenge Period is subject to entry of the Final Order granting such relief; and (ii) there is a final non-appealable order in favor of the plaintiff sustaining any such Challenge in any such timely filed adversary proceeding or contested matter; *provided, however*, that any pleadings

filed in connection with any Challenge shall set forth with specificity the basis for such challenge or claim and any challenges or claims not so specified prior to the expiration of the Non Debtor Challenge Period shall be deemed forever, waived, released, and barred. If no such Challenge is timely and properly filed during the Non Debtor Challenge Period or the Court does not rule in favor of the plaintiff in any such proceeding, then (subject in all respects to the resolution of any pending Challenges filed by the Debtors by agreement or a final non-appealable order of the Court): (x) the Debtors' stipulations, admissions, agreements, and releases contained in the Final Order shall be binding on all parties in interest; (y) for all purposes in the Chapter 11 Cases, any subsequent chapter 7 case(s), or otherwise; (z) any other challenge under the Bankruptcy Code or any applicable law or regulation by any person or entity, including any statutory or non-statutory committees appointed or formed in the Chapter 11 Cases or any other party in interest acting or seeking to act on behalf of the Debtors' estates, including, without limitation, any successor thereto (including, without limitation, any chapter 7 trustee or chapter 11 trustee or examiner appointed or elected for any of the Debtors) or any other challenge under the Bankruptcy Code or any applicable law or regulation by any statutory or non-statutory committees appointed or formed in the Chapter 11 Cases or any other party acting or seeking to act on behalf of the Debtors' estates, including, without limitation, any successor thereto (including, without limitation, any chapter 7 trustee or chapter 11 trustee appointed or elected for any of the Debtors), whether arising under the Bankruptcy Code or otherwise, against any of the Term Loan Secured Parties and their Representatives arising out of or relating to any of the Debtors, the Term Loan Documents, the Term Loan Debt, the Term Loan Liens, and the Term Loan Collateral shall be deemed forever waived, released, and barred. If any such Challenge is timely filed during the Non Debtor Challenge Period, the stipulations, admissions, agreements, and releases contained in the Final Order shall nonetheless

remain binding and preclusive (as provided in the second sentence of this paragraph) on each other statutory or non-statutory committee appointed or formed in the Chapter 11 Cases and on any other person or entity who did not timely file a Challenge. Nothing in this Third Interim Order vests or confers on any Person (as defined in the Bankruptcy Code), including any statutory or non-statutory committees appointed or formed in these Chapter 11 Cases, standing or authority to pursue any claim or cause of action belonging to the Debtors or their estates.

(d) Upon the earlier of (i) the resolution by agreement or a final and non-appealable order on any timely filed Challenges, (ii) the expiration of both the Debtor Challenge Period and Non Debtor Challenge Period without the commencement of any Challenge, and (iii) the effective date of a confirmed chapter 11 plan in the Chapter 11 Cases, unless otherwise ordered by the Court, funds in the Adequate Protection Account shall be paid to the Term Loan Agent for the benefit of the Term Loan Secured Parties to be applied to the allowed amount of the Term Loan Debt pursuant to the Term Loan Documents.

7. *Reservation of Rights of Prepetition Secured Parties.* Under the circumstances and given that the above-described adequate protection is consistent with the Bankruptcy Code, including section 506(b) thereof, the Court finds that the adequate protection provided herein is reasonable and sufficient to protect the interests of the Prepetition Secured Parties; provided that any of the Prepetition Secured Parties may request further or different adequate protection and the Debtors or any other party in interest may contest any such request.

8. *Termination.* The Debtors' authorization to use Cash Collateral hereunder shall be subject to the occurrence of any of the following (each, a "***Termination Event***"): (a) the Court shall have entered an order (i) converting one or more of the Debtors' Chapter 11 Cases to a case under chapter 7 of the Bankruptcy Code, or (ii) dismissing the Chapter 11 Cases; or (b) this Third

Interim Order (as the terms thereof may be extended from time to time, including by subsequent interim or final order of the Court) ceases to be in full force and effect for any reason or an order shall be entered reversing, amending, supplementing, staying, vacating, or otherwise modifying this Third Interim Order.

9. *Limitation on Use of Collateral.* Notwithstanding any other provision of this Third Interim Order or any other order entered by the Court, no funds on deposit in the Adequate Protection Account may be used directly or indirectly, including, without limitation, through reimbursement of professional fees of any non-Debtor party, in connection with (a) the investigation, threatened initiation or prosecution of any claims, causes of action, adversary proceedings, or other litigation (i) against any of the Term Loan Secured Parties, or their respective predecessors-in-interest, agents, affiliates, Representatives, attorneys, or advisors, or any action purporting to do the foregoing in respect of the, Term Loan Debt, and/or the Adequate Protection Obligations, and Adequate Protection Liens granted to the Term Loan Secured Parties, as applicable, or (ii) challenging the amount, validity, perfection, priority, or enforceability of or asserting any defense, counterclaim, or offset with respect to the Term Loan Debt and/or the liens, claims, rights, or security interests securing or supporting the Term Loan Debt or Adequate Protection Claims granted under the First Interim Order, the Second Interim Order, this Third Interim Order, Final Order, or the Term Loan Documents in respect of the Term Loan Debt, including, in the case of each (i) and (ii), without limitation, for lender liability or pursuant to section 105, 510, 544, 547, 548, 549, 550, or 552 of the Bankruptcy Code, applicable non-bankruptcy law or otherwise, (b) attempts to prevent, hinder, or otherwise delay or interfere with the Term Loan Agent's or the other Term Loan Secured Parties', as applicable, enforcement or realization on the Term Loan Debt, Term Loan Collateral, and the liens, claims, and rights granted

to such parties under the First Interim Order, Second Interim Order, this Third Interim Order, or Final Order, as applicable, each in accordance with the Term Loan Documents and this Third Interim Order; (c) attempts to seek to modify any of the rights and remedies granted to the Term Loan Agent or the other Term Loan Secured Parties, under the First Interim Order, Second Interim Order, this Third Interim Order, or the Term Loan Documents, as applicable, other than in accordance with this Third Interim Order; (d) to apply to the Court for authority to approve superpriority claims or grant liens or security interests in the Collateral or any portion thereof that are senior to, or on parity with, the Adequate Protection Liens and 507(b) claims granted to the Term Loan Secured Parties; or (e) to pay or to seek to pay any amount on account of any claims arising prior to the Petition Date unless such payments from the Adequate Protection Account are approved or authorized by the Court, agreed to in writing by the Term Loan Agent, or expressly permitted under this Third Interim Order (including the Budget, subject to Permitted Variances), in each case unless all Term Loan Debt, Adequate Protection Obligations, and claims granted to the each Term Loan Secured Party under this Third Interim Order, have been indefeasibly paid in full in cash.

10. Upon the occurrence of a Termination Event, the Prepetition Secured Parties may file a motion with the Court seeking emergency relief and an emergency hearing before the Court on at least three business days' written notice to counsel for the Debtors, counsel for the Committee or other statutory committee (if any), and the U.S. Trustee. At such hearing, the Court may fashion any appropriate remedy, including terminating the Debtors' use of Cash Collateral (the date of any such termination, the "***Termination Date***"). For the avoidance of doubt, the Prepetition Secured Parties' exercise of any remedies against any of the Prepetition Collateral, including upon the occurrence of the Termination Date, if any, shall be subject to further order of the Court.

11. *Carve Out.*

(a) As used in this Third Interim Order, the “***Carve Out***” means the sum of: (i) all unpaid fees required to be paid to the Clerk of the Court and the U.S. Trustee under section 1930(a) of title 28 of the United States Code, plus interest at the statutory rate; (ii) all unpaid, reasonable and documented fees and expenses up to \$50,000 incurred by a trustee under section 726(b) of the Bankruptcy Code; (iii) to the extent allowed at any time, whether by interim order, procedural order, or otherwise, all accrued but unpaid fees and expenses (the “***Allowed Professional Fees***”) incurred by persons or firms retained or proposed to be retained by the Debtors pursuant to sections 327, 328, or 363 of the Bankruptcy Code (collectively, the “***Debtor Professionals***”) and the Committee or other statutory committee (if any) pursuant to sections 328 or 1103 of the Bankruptcy Code (collectively, the “***Committee Professionals***” and, together with the Debtor Professionals, the “***Professional Persons***”), at any time before or on the first business day following the Termination Date, whether allowed by this Court prior to or after the Termination Date; (iv) Allowed Professional Fees of Debtor Professionals in an aggregate amount not to exceed \$500,000 and Allowed Professional Fees of Committee Professionals in an aggregate amount not to exceed \$150,000, incurred after the first business day following the Termination Date, to the extent allowed at any time, whether by interim order, procedural order, or otherwise (the amounts set forth in this clause (iv) being the “***Post-Termination Date Carve Out Cap***”); and (v) the amounts secured by the Administration Charge and the Directors’ Charge (together, the “***Charges***”), each as defined in the Supplemental Order of the Ontario Superior Court of Justice (Commercial List) in the reorganization proceedings commenced by certain of the Debtors under the *Companies’ Creditors Arrangement Act*, as against the collateral of Digital Gold Ventures Inc.,

BitAccess Inc., and Express Vending Inc., and any other collateral of the Debtors located in Canada.

(b) Carve Out Reserves. On the Termination Date, the Debtors shall utilize all cash on hand as of such date and any available cash thereafter held by any Debtor (other than cash and funds on deposit in the Adequate Protection Account) to fund a reserve in an amount equal to the then unpaid amounts of the obligations set forth in clauses (a)(i) through (a)(iii) and (a)(v) of the definition of Carve Out set forth above (the “***Pre-Carve Out Amounts***”). The Debtors shall deposit and hold such amounts in a segregated account in trust to pay such then unpaid Allowed Professional Fees and the amounts secured by the Charges (the “***Pre-Termination Date Reserve***”) prior to any and all other claims. On the Termination Date, after funding the Pre-Termination Date Reserve, the Debtors shall utilize all remaining cash on hand as of such date and any available cash thereafter held by any Debtor (other than funds on deposit in the Adequate Protection Account) to fund a reserve in an amount equal to the Post-Termination Date Carve Out Cap (the “***Post-Termination Date Reserve***” and, together with the Pre-Termination Date Reserve, the “***Carve Out Reserves***”) prior to any and all other claims. All funds in the Pre-Termination Date Reserve shall be used first to pay the Pre-Carve Out Amounts until paid in full, and then, to the extent the Pre-Termination Date Reserve has not been reduced to zero, the balance of the Pre-Termination Date Reserve shall be made available for the benefit of the Debtors’ estates. All funds in the Post-Termination Date Reserve shall be used first to pay the obligations set forth in clause (iv) of the definition of Carve Out set forth above (the “***Post-Carve Out Amounts***”) until paid in full, and then, to the extent the Post-Termination Date Reserve has not been reduced to zero, the balance of the Post-Termination Date Reserve shall be made available for the benefit of the Debtors’ estates. Notwithstanding anything to the contrary in the Prepetition Documents or

this Third Interim Order, if either of the Carve Out Reserves is not funded in full in the amounts set forth in this paragraph 11, then, any excess funds in one of the Carve Out Reserves following the payment of the Pre-Carve Out Amounts or Post-Carve Out Amounts, as applicable, shall be used to fund the other Carve Out Reserve, up to the applicable amount set forth in this paragraph 11, prior to making such excess funds available for the benefit of the Debtors' estates. Further, notwithstanding anything to the contrary in this Third Interim Order, (i) disbursements by the Debtors from the Carve Out Reserves shall not constitute an advance or extension of credit under the Prepetition Documents or increase or reduce the obligations under the Prepetition Documents, (ii) the failure of the Carve Out Reserves to satisfy in full the Allowed Professional Fees shall not affect the priority of the Carve Out, and (iii) in no way shall the Carve Out or Carve Out Reserves, or any of the foregoing, be construed as a cap or limitation on the amount of the Allowed Professional Fees due and payable by the Debtors and their estates. For the avoidance of doubt and notwithstanding anything to the contrary in this Third Interim Order or in the Prepetition Documents, the Carve Out shall be senior and prior to the Prepetition Liens, claims on account of the Prepetition Debt, the Adequate Protection Liens, the Adequate Protection Claims, and any and all other forms of adequate protection, liens, or claims arising under the First Interim Order, the Second Interim Order, this Third Interim Order or securing the debt and obligations under the Prepetition Documents save and except with respect to cash and funds on deposit in the Adequate Protection Account (subject to the Final Order).

(c) Payment of Allowed Professional Fees Prior to the Termination Date. Any payment or reimbursement made prior to the occurrence of the Termination Date in respect of any Allowed Professional Fees shall not reduce the Carve Out.

(d) Professional Fee Reserve Account. Upon entry of this Third Interim Order, and notwithstanding any other provision of this Third Interim Order or any provision of the other Prepetition Documents, the Debtors are authorized and directed to fund an escrow account at Kroll Restructuring Administration LLC for the sole purpose of reserving for and paying unpaid Allowed Professional Fees⁶ (the “**Professional Fee Reserve Account**”). The Professional Fee Reserve Account shall be held for the benefit of Professional Persons⁷ and shall not be property of the Debtors’ estates or subject to the control, lien, security interest, or claims of the Prepetition Secured Parties, or any other creditor. Upon entry of this Third Interim Order, the Debtors shall fund the Professional Fee Reserve Account in an amount equal to (a) the Post Carve Out Trigger Notice Cap (and shall retain such amount in the Professional Fee Reserve Account for the duration of the Chapter 11 Cases); plus (b) the total estimated fees and expenses for each Professional Person (the “**Estimated Professional Fees**”), which good-faith estimate shall cover the time period beginning on the Petition Date through the fourth Saturday following the Petition Date. By not later than 5:00 p.m. (prevailing Central Time) on Thursday of each week commencing with the first full calendar week following the Petition Date (each, an “**Estimation Period**”), each Professional Person shall deliver to the Debtors a statement setting forth the Estimated Professional Fees for such Professional Person for the subsequent week. Subject to clause (e) below, on a weekly basis, the Debtors shall transfer cash, including Cash Collateral, in an amount equal to the Estimated Professional Fees for the subsequent week (including, in the event of the closing of any sale, restructuring, financing, or other transaction upon which one or more success or transaction fees is earned by any Professional Person, any amount equal to the sum of all such fees, to the

⁶ For the purposes of this paragraph 11(d) “Allowed Professional Fees” shall include the Charges.

⁷ For the purposes of this paragraph 11(d) “Professional Persons” shall include professionals retained by certain of the Debtors in related Canadian proceedings.

extent such fees are not paid to the Professional Person upon such closing). For the avoidance of doubt, cash or funds on deposit in the Adequate Protection Account will not be transferred to the Professional Fee Reserve Account except by further order of the Court, including the Final Order.

(e) Amounts in the Professional Fee Reserve Account (such amounts, the “*Reserve Amounts*”) may be applied from time to time to pay the Allowed Professional Fees prior to any and all other claims; provided, however, that notwithstanding the foregoing, any payment of Allowed Professional Fees prior to the delivery of a Carve Out Trigger Notice shall not reduce the Post-Termination Date Carve Out Cap. If, after payment in full of all Reserve Amounts on account of Allowed Professional Fees and termination of the engagement of all Professional Persons, the Professional Fee Reserve Account has not been reduced to zero, all residual funds shall be returned to the Debtors’ estates for distribution in accordance with a further order of this Court. For the avoidance of doubt, the Debtors’ obligation to pay Allowed Professional Fees shall not be limited or deemed limited to funds held in the Professional Fee Reserve Account or the Budget.

(f) None of the Prepetition Secured Parties shall be responsible for the payment or reimbursement of any fees or disbursements of any Professional Person incurred in connection with the Chapter 11 Cases or any successor cases under any chapter of the Bankruptcy Code. Nothing in this Third Interim Order or otherwise shall be construed to obligate the Prepetition Secured Parties in any way, to pay compensation to, or to reimburse expenses of, any Professional Person or to guarantee that the Debtors have sufficient funds to pay such compensation or reimbursement.

12. *Preservation of Rights Granted Under this Third Interim Order.*

(a) If any or all of the provisions of this Third Interim Order are hereafter reversed, modified, vacated, or stayed, such reversal, modification, vacatur, or stay shall not affect: (i) the validity, priority, or enforceability of any Adequate Protection Claims or Adequate Protection Liens incurred prior to the actual receipt of written notice by the Prepetition Secured Parties, of the effective date of such reversal, modification, vacatur, or stay; or (ii) the validity, priority, or enforceability of the Adequate Protection Liens or the Carve Out.

(b) Except as expressly provided in this Third Interim Order, the Adequate Protection Obligations and all other rights and remedies of the Prepetition Secured Parties granted by the provisions of this Third Interim Order shall survive, and shall not be modified, impaired or discharged by: (i) the entry of an order converting any of the Chapter 11 Cases to a case under chapter 7 of the Bankruptcy Code, dismissing any of the Chapter 11 Cases, or terminating the joint administration of these Chapter 11 Cases or by any other act or omission of the Court, (ii) the entry of an order approving the sale of any Adequate Protection Collateral pursuant to section 363(b) of the Bankruptcy Code, or (iii) the entry of an order confirming a plan in any of the Chapter 11 Cases and, pursuant to section 1141(d)(4) of the Bankruptcy Code. The terms and provisions of this Third Interim Order shall continue in these Chapter 11 Cases, in any successor cases if these Chapter 11 Cases cease to be jointly administered and in any superseding chapter 7 cases under the Bankruptcy Code, and the Adequate Protection Liens, the Adequate Protection Obligations, and all other rights and remedies of the Prepetition Secured Parties granted by the provisions of this Third Interim Order shall continue in full force and effect until any Adequate Protection Claims are indefeasibly paid in full in cash or otherwise satisfied, as set forth herein.

13. *Automatic Stay Applicable to Bank Accounts.* For the avoidance of doubt, the automatic stay under section 362 of the Bankruptcy Code shall apply to any of the Debtors' bank accounts or kiosks subject to any alleged Prepetition Liens and prohibits any sweep, transfer, or withdrawal of cash or other amounts on deposit therein from such accounts or kiosks, whether automatic or manual, pursuant to any account control agreement or similar agreement, including any blocked account control agreement, with respect to any such accounts that are subject to any alleged Prepetition Liens.

14. *Effectiveness.* This Third Interim Order shall constitute findings of fact and conclusions of law in accordance with Bankruptcy Rule 7052 and shall take effect and be fully enforceable as of the Petition Date immediately upon entry hereof. Notwithstanding Bankruptcy Rules 4001(a)(3), 6004(h), 7062, or 9014 of the Bankruptcy Rules, any Local Rule, or rule 62(a) of the Federal Rules of Civil Procedure, this Third Interim Order shall be immediately effective and enforceable upon its entry and there shall be no stay of execution or effectiveness of this Third Interim Order.

15. *Headings.* Section headings used herein are for convenience only and are not to affect the construction of or to be taken into consideration in interpreting this Third Interim Order.

16. *Bankruptcy Rules.* The requirements of Bankruptcy Rules 4001, 6003, and 6004, in each case to the extent applicable, are satisfied by the contents of the Motion.

17. *No Third-Party Rights.* Except as explicitly provided for herein, this Third Interim Order does not create any rights for the benefit of any third-party, creditor, equity holder, or any direct, indirect, or incidental beneficiary.

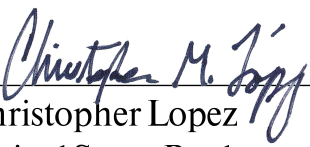
18. *Necessary Action.* The Debtors are authorized to take all such actions as are necessary or appropriate to implement the terms of this Third Interim Order.

19. *Third Interim Order Controls.* In the event of any inconsistency between the terms and conditions of the Prepetition Documents and this Third Interim Order, the provisions of this Third Interim Order shall govern and control.

20. *Retention of Jurisdiction.* The Court shall retain jurisdiction with respect to all matters arising from or related to the implementation of this Third Interim Order, and this retention of jurisdiction shall survive the confirmation and consummation of any chapter 11 plan for any one or more of the Debtors notwithstanding the terms or provisions of any such chapter 11 plan or any order confirming any such chapter 11 plan.

21. *Final Hearing.* The final hearing on the Motion shall be held on July 8, 2026, at 9:00 a.m., prevailing Central Time. Any objections or responses to entry of an additional order on the Motion shall be filed on or before 5:00 p.m., prevailing Central Time, on July 2, 2026, and shall be served on: (a) proposed counsel to the Debtors, Vinson & Elkins LLP, The Grace Building, 1114 Avenue of the Americas, 32nd Floor, New York, New York 10036, Attn: David S. Meyer and Jessica C. Peet, and 845 Texas Avenue, Suite 4700, Houston, Texas 77002, Attn: Paul E. Heath and Sara Zoglman; (b) the U.S. Trustee for the Southern District of Texas, 515 Rusk Street, Suite 3516, Houston, Texas 77002, Attn: Andrew Jimenez and Ha Nguyen; (c) counsel to the Term Loan Secured Parties, Alston & Bird LLP, 90 Park Avenue, New York, New York 10016, Attn: James Vincequerra and William Hao; and (d) the Committee and their counsel.

Signed: June 24, 2026



Christopher Lopez
United States Bankruptcy Judge

EXHIBIT 1

Budget

Cash Flow Forecast

Week Ending	6/26/2026	7/3/2026	7/10/2026	Total
Operating Cash Flow				
Cash Deposits from Kiosks	\$ 75	\$ 639	\$ -	\$ 714
Operational Disbursements				
Crypto Costs	\$ -	\$ -	\$ -	\$ -
Payroll	(142)	(598)	(50)	(790)
Other Operating Expenses	(207)	(1,035)	(751)	(1,993)
Total Operating Disbursements	\$ (349)	\$ (1,633)	\$ (801)	\$ (2,783)
Operating Cash Flow	\$ (274)	\$ (994)	\$ (801)	\$ (2,069)
Cumulative Operating Cash Flow	(274)	(1,268)	(2,069)	(2,069)
Restructuring Disbursements	\$ (1,915)	\$ (1,673)	\$ (1,074)	\$ (4,662)
Net Cash Flow	\$ (2,189)	\$ (2,667)	\$ (1,875)	\$ (6,730)
Starting Cash Balance	\$ 20,227	\$ 18,438	\$ 18,438	\$ 20,227
(+/-) Net Cash Flow	(2,189)	(2,667)	(1,875)	(6,730)
(+) Bitcoin Liquidation	400	2,667	1,875	4,941
Ending Cash Balance	\$ 18,438	\$ 18,438	\$ 18,438	\$ 18,438
(-) Silverview Reserve ¹	(17,220)	(17,220)	(17,220)	(17,220)
(+) Bitcoin Investment (net of fees)	6,136	3,469	1,594	1,594
Total Liquidity²	\$ 7,354	\$ 4,687	\$ 2,812	\$ 2,812

Notes:

1. Amounts included in this reserve are for budgeting and liquidity planning purposes only and shall not constitute an admission of liability or agreement that such amounts are due and owing. The Debtors expressly reserve all rights to dispute, modify, reduce, or remove such amounts.
2. The Debtors are currently conducting a court-approved sale and auction process for substantially all of their assets. The forecast presented herein does not include any potential proceeds from such sale transactions, as the timing, amount, and ultimate outcome of the sale process remain uncertain.

This is Exhibit “E” referred to the in Affidavit of Thomas Studebaker sworn over videoconference in accordance with the *Administering Oath or Declaration Remotely Regulation*, O. Reg 431/20, on June 26, 2026, while I was located in the City of Toronto, in the Province of Ontario, and the affiant was located in the City of Boston in the State of Massachusetts.



Commissioner for Taking Affidavits (or as may be)

MARLEIGH ERYN DICK

LSO# 79390S

ENTERED

June 25, 2026

Nathan Ochsner, Clerk

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	)	Chapter 11
BITCOIN DEPOT INC., <i>et al.</i> ,	)	Case No. 26–90528 (CML)
Debtors. ¹	)	(Jointly Administered)

**ORDER (I) SCHEDULING A
COMBINED HEARING; (II) ESTABLISHING
OBJECTION DEADLINES; (III) APPROVING
THE SOLICITATION MATERIALS AND TABULATION
PROCEDURES; (IV) CONDITIONALLY APPROVING THE COMBINED
DISCLOSURE STATEMENT AND PLAN; AND (V) GRANTING RELATED RELIEF**

Upon the motion (the “*Motion*”)² filed by the above-captioned debtors and debtors in possession (collectively, the “*Debtors*”) for entry of an order (this “*Order*”) (a) scheduling a Combined Hearing, (b) establishing objection deadlines, (c) approving the Solicitation Materials and Tabulation Procedures, (d) conditionally approving the Combined Disclosure Statement and Plan, and (e) granting related relief, all as more fully set forth in the Motion; and the Court having jurisdiction over the matters raised in the Motion pursuant to 28 U.S.C. § 1334; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and that the Court may enter a final order consistent with Article III of the United States Constitution; and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to

¹ The Debtors in these Chapter 11 Cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors’ corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion or the Combined Disclosure Statement and Plan, as applicable.

28 U.S.C. §§ 1408 and 1409; and the Court having reviewed the Motion; and the Court having found that the relief requested in the Motion is in the best interests of the Debtors and their respective Estates, creditors, and other parties in interest; and the Court having found that proper and adequate notice of the Motion and hearing thereon has been given and that no other or further notice is necessary; and the Court having found that good and sufficient cause exists for the granting of the relief requested in the Motion after having given due deliberation upon the Motion and all of the proceedings had before the Court in connection with the Motion, it is HEREBY ORDERED THAT:

1. The Combined Hearing, at which time the Court will consider, among other things, the adequacy and confirmation of the *Debtors' First Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation* (the “**Combined Disclosure Statement and Plan**”), will be held **virtually by video conference** before the Honorable Judge Christopher M. Lopez, United States Bankruptcy Judge, on **August 7, 2026 at 9:00 a.m. (Central Time)**. The Combined Hearing may be adjourned from time to time, subject to the terms of the Combined Disclosure Statement and Plan, without further notice other than an announcement of the adjourned date(s) in open court, at the Combined Hearing, or by an appropriate filing with the Court, and notice of such adjourned date(s) will be available on the Solicitation Agent's website: <https://restructuring.ra.kroll.com/bitcoindepot>.

2. Any objections to the approval or confirmation of the Combined Disclosure Statement and Plan must (a) be in writing; (b) comply with the Bankruptcy Rules and the Local Rules; (c) state the name and address of the objecting party and the amount and nature of the claim or interest beneficially owned by such entity; (d) state with particularity the legal and factual basis for such objections, and, if practicable, a proposed modification to the Combined Disclosure

Statement and Plan that would resolve such objections; and (e) be filed with the Court with proof of service, so as to be received **no later than 5:00 p.m. (Central Time) on July 30, 2026.**

Objections must be served on:

- a. proposed counsel to the Debtors, Vinson & Elkins LLP, 845 Texas Avenue, Suite 4700, Houston, Texas 77002, Attn: Paul E. Heath and Sara Zoglman and 1114 Avenue of the Americas, 32nd Floor, New York, New York 10036 Attn: David S. Meyer and Jessica C. Peet;
- b. counsel to the Term Loan Agent, Alston & Bird LLP, 90 Park Avenue, New York, New York 10016, Attn: James Vincequerra;
- c. the U.S. Trustee, 515 Rusk Street, Suite 3516, Houston, Texas 77002, Attn: Andrew Jimenez and Ha Nguyen;
- d. counsel to the Committee, Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, New York 10019, Attn: James H. Burbage and Emma Kari; and
- e. those persons who have formally appeared in these Chapter 11 Cases and requested service pursuant to Bankruptcy Rule 2002.

3. Objections, if any, not timely filed and served in the manner set forth above may, in the Court's discretion, not be considered and may be overruled.

4. The following additional dates and deadlines related to the solicitation of votes on the Combined Disclosure Statement and Plan are approved as set forth below:

Event	Date
Voting Record Date ³	June 22, 2026
Notice Date ⁴	Within one (1) business day following entry of the Order (or as soon as practicable thereafter)
Solicitation Mailing Deadline and Deadline to Mail the Notice of Non-Voting Status	Within three (3) business days of entry of the Order (or as soon as practicable thereafter)
Publication Deadline	Within five (5) business days following entry of the Order (or as soon as practicable thereafter)
Plan Supplement Filing Deadline	July 16, 2026
Voting Deadline ⁵ and Objection Deadline	July 30, 2026 at 5:00 p.m. (Central Time)
Reply Deadline	August 4, 2026 at 5:00 p.m. (Central Time)
Deadline to File the Voting Report	August 4, 2026
Combined Hearing Date	August 7, 2026 at 9:00 a.m. (Central Time)

5. The Solicitation Materials and Tabulation Procedures satisfy the requirements of the Bankruptcy Code and Bankruptcy Rules and are approved. The Ballots, substantially in the form attached to the Motion as **Exhibit B**, **Exhibit C**, and **Exhibit D** are approved in all respects. The forms of the Notice of Non-Voting Status and the Combined Hearing Notice, attached to the Motion as **Exhibit E** and **Exhibit F**, respectively, are approved in all respects and shall be deemed good and sufficient notice of these Chapter 11 Cases, the Combined Hearing, the Objection Deadline, and the procedures for objecting to the adequacy and/or confirmation of the Combined Disclosure Statement and Plan and, with respect to Holders of Claims in Classes 1 and 2, opting

³ The “**Voting Record Date**” is the date as of which a holder of record of a claim entitled to vote on the Combined Disclosure Statement and Plan must have held such claim to cast a vote to accept or reject the Combined Disclosure Statement and Plan.

⁴ The “**Notice Date**” is the date by which the Combined Hearing Notice (as defined below) will be served upon the Debtors’ creditor matrix and all interest holders of record as of the Voting Record Date to provide notice of the Combined Hearing.

⁵ The “**Voting Deadline**” is the deadline by which the Solicitation Agent must have received the ballots of the Voting Classes (as described below) to be properly counted.

out of the releases in Article IX of the Combined Disclosure Statement and Plan, and service thereof complies with the requirements of the Bankruptcy Code and the Bankruptcy Rules and is approved.

6. The Court conditionally approves the Combined Disclosure Statement and Plan as containing adequate information as required by section 1125 of the Bankruptcy Code without prejudice to any party in interest objecting to the Combined Disclosure Statement and Plan at the Combined Hearing; provided, that any party in interest who has not (a) notified the Debtors of its intention to object to the Combined Disclosure Statement and Plan on the basis that it does not include adequate information prior to the Voting Deadline, (b) provided the Debtors with a written request for additional information that would cure such objection, and (c) provided sufficient opportunity for the Debtors to cure such objection or provide such information, shall be deemed to have waived such objection to the Combined Disclosure Statement and Plan.

7. The Solicitation Materials and Tabulation Procedures set forth in the Motion are approved as modified herein.

8. Solely for the purpose of voting to accept or reject the Plan and not for purposes of allowance or distribution on account of a Claim, each Claim within a Voting Class shall be temporarily allowed in an amount equal to (i) the amount asserted in a timely filed Proof of Claim, or, if no timely Proof of Claim has been filed, (ii) the liquidated, non-contingent, undisputed amount of such Claim set forth in the Schedules, subject to the following exceptions:

- a. If a Claim is deemed Allowed pursuant to the Plan, such Claim shall be Allowed for voting purposes in the deemed Allowed amount set forth in the Plan.
- b. If a Claim has been estimated for voting purposes or otherwise allowed for voting purposes by order of the Court, such Claim shall be allowed in the amount so estimated or allowed by the Court for voting purposes only with respect to the Plan, and not for purposes of allowance or distribution, unless otherwise provided by order of the Court.

- c. If an objection to, or request for estimation of, a Claim has been filed by the Voting Deadline, such Claim shall be temporarily disallowed or estimated for voting purposes only with respect to the Plan and not for purposes of allowance or distribution, except to the extent and in the manner as may be set forth in such objection or request for estimation; *provided* if the claimant files a response thereto, the matter shall be resolved by the Court.
- d. If the voting amount of a Claim has been established by a stipulation, settlement, or other agreement filed by the Debtors on or before the Voting Deadline, such Claim shall be allowed for voting purposes only with respect to the Plan, and not for purposes of allowance or distribution, in the stipulation, settled, or otherwise agreed-to amount.
- e. If a Claim was listed in the Debtors' filed Schedules in an amount that is liquidated, non-contingent, and undisputed, and a Proof of Claim was not filed by the Voting Record Date, such Claim is allowed for voting in the liquidated, non-contingent, undisputed amount set forth in the Debtors' filed Schedules.
- f. If a Claim, for which a Proof of Claim was timely filed, is listed as contingent, unliquidated, or disputed in part, such Claim is temporarily allowed in the amount that is liquidated, non-contingent, and undisputed for voting purposes only, and not for purposes of allowance or distribution.
- g. If a Claim, for which a Proof of Claim was timely filed for unknown or undetermined amounts, or is wholly unliquidated, or contingent (as determined on the face of the Claim or after a reasonable review of the supporting documentation by the Debtors and/or Solicitation Agent) and such Claim has not been allowed, such Claim shall be temporarily allowed for voting purposes only, and not for purposes of allowance or distribution, at \$1.00.
- h. Claims filed for \$0.00 are not entitled to vote.
- i. If a Claim, for which a Proof of Claim has not been timely filed and/or as to which the applicable Claims filing deadline has not passed, and which is listed in the Debtors' filed Schedules as wholly unknown, contingent, and/or disputed, such Claim shall be temporarily allowed for voting purposes only, and not for purposes of allowance or distribution, at \$1.00.
- j. For purposes of the numerosity requirement of section 1126(c) of the Bankruptcy Code separate Claims held by a single creditor in a particular Class shall be aggregated as if such creditor held one Claim against the Debtors in such Class, and the votes related to such Claims shall be treated as a single vote to accept or reject the Plan.
- k. Notwithstanding anything to the contrary contained herein, any creditor who has filed or purchased duplicate Claims within the same Voting Class shall be provided with only one Solicitation Package and one ballot for voting a single

Claim in such Class, regardless of whether the Debtors have objected to such duplicate Claims.

1. If a Claim has been amended by a later-filed Proof of Claim that is filed on or prior to the Voting Record Date, the later filed amending Claim shall be entitled to vote in a manner consistent with these tabulation rules, and the earlier filed Claim shall be disallowed for voting purposes, regardless of whether the Debtors have objected to such amended Claim. Except as otherwise ordered by the Court, any amendments to a Claim after the Voting Record Date shall not be considered for purposes of these tabulation rules.
 - m. For the avoidance of doubt, a Holder shall only be entitled to vote on account of a Claim arising from the rejection of an Executory Contract or Unexpired Lease if the Claim is filed by the Voting Record Date, or by such later date as provided for in the Solicitation Materials and Tabulation Procedures, or as directed by the Court.
9. If, before the filing of the final Voting Report, the Debtors and the Holder of the Claim reach an agreement to alter the amount of the voting Claim or the classification of the voting Claim for tabulation purposes, the Solicitation Agent is authorized to rely on such an agreement and tabulate the votes accordingly. Such agreement shall be memorialized in an email or other correspondence sent from the Debtors to the Solicitation Agent copying the Holder whose Claim is being tabulated, and the Solicitation Agent shall memorialize the existence of such agreement in its Voting Report. The Debtors shall be permitted to file a supplemental Voting Report prior to the Combined Hearing to permit ballots received after the Voting Deadline to be included on account of claims timely filed by the July 21, 2026 General Bar Date established in these Chapter 11 Cases.
10. With respect to the Term Loan Claims in Class 3, to the extent applicable, the amount of such Claims for voting purposes only will be established based on the amounts of the applicable positions held by each Holder, as of the Voting Record Date, as evidenced by (a) the Debtors' books and records or (b) the applicable books and records maintained by the Term Loan

Agent, which will be provided to the Debtors or the Solicitation Agent in electronic Microsoft Excel format no later than one (1) Business Day following the entry of this Order.

11. Notwithstanding any provision to the contrary contained herein, with respect to Equipment Financing Agreement Claims in Class 4, the Claim amounts for voting purposes only shall be established based on the amounts of the applicable positions held by each claimant, as of the Voting Record Date, as evidenced by the applicable books and records maintained by the Debtors, and/or the applicable equipment financing counterparty, with the register therefor provided, pursuant to the Court's direction, to the Solicitation Agent in electronic Microsoft Excel, or similar electronic, format within one (1) Business Day following the entry of this Order.

12. The Debtors and / or the Solicitation Agent shall provide the following documents via electronic mail to current and former customers at the electronic mailing addresses listed in the Debtors' records:

- a. Following the filing of the Investigation Subcommittee's report, a single electronic mailing containing (i) the Schedules; (ii) the identity of the Released Parties; and (iii) any material documents filed with the Court by July 7, 2026, which relate to the Sales Process.
- b. Following the filing of the Plan Supplement, an initial electronic mailing of the Plan Supplement to customers who have filed a Proof of Claim by July 16, 2026, or who are otherwise included on the Schedules, and thereafter, additional electronic mailings of the Plan Supplement on a rolling basis to customers who file Proofs of Claim through the applicable Bar Date.

13. Unless specifically provided herein, and notwithstanding any actions taken hereunder, nothing in the Motion or this Order shall constitute, nor is it intended to constitute (a) an implication or admission as to the validity, priority, enforceability, or perfection of any claim, lien, security interest in, or other encumbrances against the Debtors and the property of their estates; (b) an impairment or waiver of the Debtors' or any other party in interest's rights to contest or dispute any such claim, lien, or interest; (c) a promise or requirement to pay any prepetition claim

or interest; (d) an implication or admission that any particular claim or interest is of a type specified or defined in the Motion or any proposed order; (e) a waiver of the Debtors' or any other party in interest's rights under the Bankruptcy Code or any other applicable law; (f) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens.

14. The Term Loan Agent is hereby authorized and directed to provide a register of individual Holders of the Class 3 Term Loan Claims, including the Claim amount for voting purposes only and mailing and/or email addresses for each such Holder, as of the Voting Record Date, directly to the Solicitation Agent in Microsoft Excel or similar electronic format no later than one Business Day after entry of this Order.

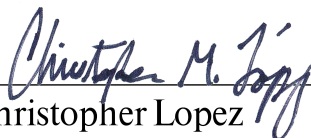
15. All time periods set forth in this Order shall be deemed to meet the statutory requirements or are hereby altered in accordance with Bankruptcy Rule 9006(a).

16. The Debtors are authorized to take or refrain from taking all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion without seeking further order from the Court.

17. Notwithstanding anything in the Bankruptcy Code or the Bankruptcy Rules to the contrary, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

18. The Court retains exclusive jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Signed: June 25, 2026



Christopher Lopez
United States Bankruptcy Judge

EXHIBIT 1

Publication Notice

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	)	
	)	Chapter 11
BITCOIN DEPOT INC., <i>et al.</i> ,	)	Case No. 26–90528 (CML)
	)	
Debtors. ¹	)	(Jointly Administered)
	)	

**NOTICE OF (A) COMBINED
HEARING TO CONSIDER FINAL
APPROVAL OF AND CONFIRMATION OF
THE COMBINED DISCLOSURE STATEMENT AND
PLAN, (B) DEADLINE FOR FILING OBJECTIONS TO FINAL
APPROVAL AND CONFIRMATION OF THE COMBINED DISCLOSURE
STATEMENT AND PLAN, AND (C) OTHER RELEVANT INFORMATION**

PLEASE TAKE NOTICE THAT on June 24, 2026, Bitcoin Depot Inc. and its debtor affiliates, as debtors and debtors in possession (collectively, the “**Debtors**”) in the above-captioned cases, filed the *Debtors’ First Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation* (as may be modified, amended, or supplemented, the “**Combined Disclosure Statement and Plan**”) [Docket No. [•]] pursuant to sections 1125 and 1126(b) of chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the “**Bankruptcy Code**”). On [•], 2026, the United States Bankruptcy Court for the Southern District of Texas (the “**Court**”) entered an order [Docket No. [•]] (the “**Disclosure Statement Order**”): (a) scheduling a combined hearing (the “**Combined Hearing**”) to consider approval and confirmation of the Combined Disclosure Statement and Plan; (b) setting a deadline by which parties must file objections to the adequacy of the Disclosure Statement and the confirmation of the Plan (the “**Objection Deadline**”)² and a deadline for the Debtors to reply thereto and file a brief in support of approval and confirmation of the Combined Disclosure Statement and Plan (the “**Reply Deadline**”); (c) approving the form of the Solicitation Materials and Tabulation Procedures, including the forms of ballots; (d) conditionally approving the Combined Disclosure Statement and Plan; and (e) granting related relief. Copies of the Combined Disclosure Statement and Plan may be obtained free of charge by visiting the website maintained by the Debtors’ claims, noticing and solicitation agent, Kroll Restructuring Administration LLC (the “**Solicitation Agent**”), at

¹ The Debtors in these Chapter 11 Cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindpot>. The location of the Debtors’ corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

² The Objection Deadline shall also be the deadline for Holders of Claims in Classes 1 and 2 to return their completed Opt-Out Forms, which will be included in the Notice of Non-Voting Status (each as defined below).

<https://restructuring.ra.kroll.com/bitcoindepot>. Copies of the Combined Disclosure Statement and Plan may also be obtained by calling the Solicitation Agent at (844) 339-4117 (U.S./Canada, toll free) or +1 (332) 232-7827 (international, toll).

PLEASE TAKE FURTHER NOTICE THAT the Combined Hearing will commence on **August 7, 2026, at 9:00 a.m. (prevailing Central Time)** before The Honorable Christopher M. Lopez, United States Bankruptcy Judge, **virtually by video conference**, or as soon thereafter as counsel may be heard.

Critical Information Regarding Voting on the Plan

Within three (3) business days of entry of the Disclosure Statement Order, or as soon as practicable thereafter (the “***Solicitation Mailing Deadline***”), the Debtors will complete the initial mailing of the solicitation packages to solicit votes to accept or reject the Plan from the Holders of Claims in Class 3, Class 4, and Class 5, each of record as of June 22, 2026, (the “***Voting Record Date***”). **The deadline for the submission of votes to accept or reject the Plan is at 5:00 p.m. (prevailing Central Time) on July 30, 2026, unless such time is extended by the Debtors.**

Critical Information Regarding Objecting to the Plan or Disclosure Statement

Any objections to confirmation of the Plan and the adequacy of the Disclosure Statement on a final basis must a) be in writing; (b) comply with the Bankruptcy Rules and the Local Rules; (c) state the name and address of the objecting party and the amount and nature of the claim or interest beneficially owned by such entity; (d) state with particularity the legal and factual basis for such objections, and, if practicable, a proposed modification to the Combined Disclosure Statement and Plan that would resolve such objections; and (e) be filed with the Court with proof of service, so as to be received **no later than the Objection Deadline**.

UNLESS AN OBJECTION IS TIMELY SERVED AND FILED IN ACCORDANCE WITH THIS NOTICE, IT MAY NOT BE CONSIDERED BY THE COURT. IF THE PLAN IS CONFIRMED BY THE COURT, IT WILL BE BINDING ON THE DEBTORS, ANY AND ALL HOLDERS OF CLAIMS OR INTERESTS (REGARDLESS OF WHETHER THEIR CLAIMS OR INTERESTS ARE DEEMED TO HAVE ACCEPTED OR REJECTED THE PLAN), ALL ENTITIES THAT ARE PARTIES TO OR ARE SUBJECT TO THE SETTLEMENTS, COMPROMISES, RELEASES, DISCHARGES, AND INJUNCTIONS DESCRIBED IN THE PLAN OR THE CONFIRMATION ORDER, EACH ENTITY ACQUIRING PROPERTY UNDER THE PLAN OR THE CONFIRMATION ORDER, AND ANY AND ALL NON-DEBTOR PARTIES TO EXECUTORY CONTRACTS AND UNEXPIRED LEASES WITH THE DEBTORS.

Important Information Regarding Discharges, Injunctions, Exculpations, and Releases

If you do not opt out of granting the releases set forth in the Plan, you shall be deemed to have consented to the releases contained in Article IX.C of the Plan.

YOU ARE ADVISED AND ENCOURAGED TO CAREFULLY REVIEW AND CONSIDER THE PLAN, INCLUDING THE RELEASE, EXCULPATION, AND INJUNCTION PROVISIONS, AS YOUR RIGHTS MAY BE AFFECTED.

EXHIBIT B**Form of Class 3 Term Loan Claims Ballot**

NO PERSON HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION OR ADVICE, OR TO MAKE ANY REPRESENTATION, OTHER THAN WHAT IS INCLUDED IN THE MATERIALS MAILED WITH THIS BALLOT.

IMPORTANT: THE DEBTORS' CHAPTER 11 CASES HAVE BEEN COMMENCED AS OF THE DATE OF THE DISTRIBUTION OF THIS BALLOT. THE COMPANY INTENDS TO PROMPTLY SEEK CONFIRMATION OF THE COMBINED DISCLOSURE STATEMENT AND PLAN BY THE COURT.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

BITCOIN DEPOT INC., *et al.*,

Debtors.¹

)
)
)
)
)
)
)

Chapter 11

Case No. 26–90528 (CML)

(Jointly Administered)

**BALLOT FOR VOTING TO ACCEPT
OR REJECT THE DEBTORS' COMBINED
DISCLOSURE STATEMENT AND CHAPTER 11 PLAN FOR
BITCOIN DEPOT INC. AND ITS DEBTOR AFFILIATES**

CLASS 3 – TERM LOAN CLAIMS

**THE VOTING DEADLINE BY WHICH YOUR BALLOT MUST BE
ACTUALLY RECEIVED BY THE SOLICITATION AGENT IS 5:00 P.M. (CENTRAL
TIME) ON JULY 30, 2026 (THE “*VOTING DEADLINE*”).**

**IF YOUR BALLOT IS NOT RECEIVED ON OR PRIOR
TO THE VOTING DEADLINE, THE VOTE REPRESENTED BY YOUR BALLOT WILL
NOT BE COUNTED, EXCEPT IN THE DEBTORS' DISCRETION.**

¹ The Debtors in these Chapter 11 Cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors' corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

Bitcoin Depot Inc. and its affiliated debtors listed in footnote 1 (collectively, the “**Debtors**”) have provided you with this ballot (the “**Ballot**”) to solicit your vote to accept or reject the *Debtors’ First Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation* (as may be modified, amended, or supplemented, the “**Combined Disclosure Statement and Plan**”), which is being proposed by the Debtors.²

If you are, on **June 22, 2026** (the “**Voting Record Date**”), a Holder of a Class 3 Term Loan Claim against any of the Debtors arising under that certain *Second Amended and Restated Credit Agreement*, dated as of November 1, 2024 (as amended or otherwise modified prior to the Petition Date), by and among (a) Term Loan Borrower, (b) HoldCo, (c) the subsidiary guarantors party thereto, (d) the Term Loan Lenders, and (e) the Term Loan Agent (the “**Term Loan Agreement**”), please use this Ballot to cast your vote to accept or reject the Combined Disclosure Statement and Plan, which accompanies this Ballot.

The Debtors have already commenced cases under chapter 11 of the Bankruptcy Code (these “**Chapter 11 Cases**”). The Combined Disclosure Statement and Plan has not yet been approved by any court with respect to whether it contains adequate information within the meaning of section 1125(a) of the Bankruptcy Code. The Debtors intend to seek approval and confirmation of the Combined Disclosure Statement and Plan at a combined hearing before the Court (the “**Combined Hearing**”), on a date and time to be announced.

The Combined Disclosure Statement and Plan, as well as all other documents filed on the docket, are available for review and download free of charge on the Debtors’ restructuring website maintained by the Solicitation Agent (as defined below) at <https://restructuring.ra.kroll.com/bitcoindepot>. They are also available for review for a fee on the Court’s website at www.txs.uscourts.gov and are on file with the Clerk of the Court, 4th Floor, 515 Rusk Street, Houston, Texas 77002, where they are available for review during normal operating hours. Printed copies of the Combined Disclosure Statement and Plan may be obtained free of charge by contacting the Solicitation Agent via (a) telephone at (844) 339-4117 (U.S./Canada, toll free) or +1 (332) 232-7827 (international, toll) or (b) email at bitcoindepotinfo@ra.kroll.com (with “Bitcoin Depot Solicitation Inquiry” in the subject line).

Before you transmit your vote, please review the Combined Disclosure Statement and Plan, and all related documents enclosed herewith carefully. The Combined Disclosure Statement and Plan can be confirmed by the Court and thereby made binding upon you if it is accepted by the Holders of (a) at least two-thirds in dollar amount and more than one-half in number of Claims in each Class of Claims entitled to vote and that actually vote on the Combined Disclosure Statement and Plan and (b) at least two-thirds in number of Interests in each Class of Interests entitled to vote and that actually vote on the Combined Disclosure Statement and Plan, and if it otherwise satisfies the requirements of section 1129(a) of the Bankruptcy Code. If the requisite acceptances are not obtained (or if a Class of Claims or Interests is deemed to reject the Combined Disclosure

² Capitalized terms used in this Ballot and the attached instructions that are not otherwise defined herein have the meanings given to them in the Combined Disclosure Statement and Plan.

Statement and Plan), the Court may nonetheless confirm the Combined Disclosure Statement and Plan if it finds that the Combined Disclosure Statement and Plan provides fair and equitable treatment to, and does not discriminate unfairly against, the Class or Classes rejecting it, and otherwise satisfies the applicable requirements of section 1129(b) of the Bankruptcy Code.

Please note that the Combined Disclosure Statement and Plan contemplates separate Classes of Claims and Interests for voting and distribution purposes. Depending on the nature of the Claims or Interests that are held in or against the Debtors, a creditor may have Claims and/or Interests in multiple Classes. The Combined Disclosure Statement and Plan sets forth a description of the Classes.

Your receipt of this Ballot does not signify that your Claim has been or will be Allowed. This Ballot is solely for purposes of voting to accept or reject the Combined Disclosure Statement and Plan and not for the purpose of allowance or disallowance of or distribution on account of Class 3 Term Loan Claims. You must provide all of the information requested by this Ballot. Failure to do so may result in the disqualification of your vote.

Please also note that the Combined Disclosure Statement and Plan may be modified as described in Article XI of the Combined Disclosure Statement and Plan. If the Combined Disclosure Statement and Plan is so modified, the Debtors may not be required to and, accordingly, may not resolicit votes on the Combined Disclosure Statement and Plan. In such case, a vote to accept the Combined Disclosure Statement and Plan submitted prior to the Voting Deadline will be considered a vote to accept the Combined Disclosure Statement and Plan as so modified.

If you have any questions on how to properly complete this Ballot, please call Kroll Restructuring Administration, LLC, the Debtors' claims, noticing, and solicitation agent (the "***Solicitation Agent***" or "***Kroll***") at (844) 339-4117 (U.S./Canada, toll free) or +1 (332) 232-7827 (international, toll) or email—with a reference to "Bitcoin Depot Solicitation Inquiry" in the subject line—to bitcoindepotinfo@ra.kroll.com. **THE SOLICITATION AGENT IS NOT AUTHORIZED TO, AND WILL NOT, PROVIDE LEGAL ADVICE.**

PLEASE READ AND FOLLOW THE BELOW INSTRUCTIONS CAREFULLY. COMPLETE, SIGN (ELECTRONIC SIGNATURE IS ACCEPTABLE) AND DATE YOUR CUSTOMIZED BALLOT (PURSUANT TO THE INSTRUCTIONS BELOW), AND RETURN IT SO THAT IT IS ACTUALLY RECEIVED BY THE SOLICITATION AGENT ON OR BEFORE THE VOTING DEADLINE OF 5:00 P.M. (CENTRAL TIME) ON JULY 30, 2026 IN ACCORDANCE WITH THE INSTRUCTIONS PROVIDED HEREIN. IF THIS BALLOT IS NOT COMPLETED, SIGNED, AND ACTUALLY RECEIVED BY THE SOLICITATION AGENT PRIOR TO THE EXPIRATION OF THE VOTING DEADLINE, THEN THE VOTES TRANSMITTED BY THIS BALLOT WILL NOT BE COUNTED, EXCEPT IN THE DEBTORS' DISCRETION.

IMPORTANT

You should carefully review the Combined Disclosure Statement and Plan before you vote. You may wish to seek legal or other professional advice concerning the Combined Disclosure Statement and Plan and your Term Loan Claim. Your Term Loan Claim against the Debtors has been placed in Class 3 under the Combined Disclosure Statement and Plan.

VOTING DEADLINE: 5:00 P.M. (CENTRAL TIME) ON JULY 30, 2026.

If your Ballot is not received by the Solicitation Agent on or before the Voting Deadline and such deadline is not extended, your vote will not count except in the Debtors' discretion.

If the Combined Disclosure Statement and Plan is confirmed by the Court, it will be binding on you whether or not you vote.

IF YOU (A) HAVE ANY QUESTIONS REGARDING THE BALLOT, (B) DID NOT RECEIVE A COPY OF THE COMBINED DISCLOSURE STATEMENT AND PLAN, OR (C) NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE SOLICITATION AGENT BY CALLING (844) 339-4117 (U.S./CANADA, TOLL FREE) OR +1 (332) 232-7827 (INTERNATIONAL, TOLL) OR EMAIL—WITH A REFERENCE TO “BITCOIN DEPOT SOLICITATION INQUIRY” IN THE SUBJECT LINE— BITCOINDEPOTINFO@RA.KROLL.COM. PLEASE DO NOT DIRECT ANY INQUIRIES TO THE COURT. THE SOLICITATION AGENT IS NOT AUTHORIZED TO, AND WILL NOT, PROVIDE LEGAL ADVICE.

VOTING DEADLINE: JULY 30, 2026 AT 5:00 P.M. (CENTRAL TIME)

For your vote to be counted, this Ballot must be properly completed, signed, and returned so that it is actually received by the Solicitation Agent by no later than July 30, 2026 at 5:00 p.m. (Central Time), unless such time is extended in writing by the Debtors. Please submit a Ballot with your vote in the envelope provided or by one of the following methods:

If Submitting Your Vote through the E-Balloting Portal

Kroll will accept Ballots if properly completed through the E-Balloting Portal. To submit your Ballot via the E-Balloting Portal, visit <https://restructuring.ra.kroll.com/bitcoindepot>, and under the Case Navigation section of the website, click on “Submit E-Ballot” and follow the instructions to submit your Ballot.

IMPORTANT NOTE: You will need the following information to retrieve and submit your customized electronic Ballot:

Unique E-Ballot ID#: _____

Kroll’s E-Balloting Portal is the sole manner in which Ballots will be accepted via electronic or online transmission. Ballots submitted by facsimile, email, or other means of electronic transmission will not be counted.

Each E-Ballot ID# is to be used solely for voting only those Claims described in your electronic Ballot. Please complete and submit an electronic Ballot for each E-Ballot ID# you receive, as applicable.

If your Ballot is not received by Kroll on or before the Voting Deadline, and such Voting Deadline is not extended by the Debtors as noted above, your vote will not be counted.

If by First Class Mail, Overnight Courier, or Hand Delivery:

Bitcoin Depot Inc. Ballot Processing Center
c/o Kroll Restructuring Administration LLC
850 3rd Avenue, Suite 412
Brooklyn, NY 11232

To arrange hand delivery of your Ballot, please contact the Solicitation Agent via email at bitcoindepotballots@ra.kroll.com (with “Bitcoin Depot Ballot Delivery” in the subject line) at least 24 hours prior to your arrival at the Kroll address above and provide the anticipated date and time of delivery.

**PLEASE READ THE ATTACHED VOTING INFORMATION
AND INSTRUCTIONS BEFORE COMPLETING THIS BALLOT**

Item 1. *Amount of Class 3 Term Loan Claim.*³ The undersigned hereby certifies that on **June 22, 2026**, the Voting Record Date, the undersigned was the record Holder (or authorized signatory of such a Holder) of a Term Loan Claim in Class 3 under the Combined Disclosure Statement and Plan, in the aggregate unpaid principal amount of:

Claim Amount: \$ _____

Debtor: _____

Any admission of Claims for purposes of voting on the Plan is not an admission of liability on the part of the Debtors or any other party for payment purposes.

YOUR VOTE ON THIS BALLOT WILL BE APPLIED TO EACH DEBTOR AGAINST WHOM YOU HAVE A TERM LOAN CLAIM.

Item 2. *Vote on the Combined Disclosure Statement and Plan.* The undersigned Holder of a Term Loan Claim in Class 3 under the Combined Disclosure Statement and Plan, as described in Item 1 above, votes all such Claims to (check one box):

☐ **Accept** the Combined Disclosure Statement and Plan

OR

☐ **Reject** the Combined Disclosure Statement and Plan

Item 3. *Optional Opt-Out of Releases.*

Following Confirmation, subject to Article X of the Combined Disclosure Statement and Plan, the Combined Disclosure Statement and Plan will be substantially consummated on the Effective Date. Among other things, effective as of the Confirmation Date but subject to the occurrence of the Effective Date, certain release, injunction, exculpation, and discharge provisions set forth in Article IX of the Combined Disclosure Statement and Plan will become effective. In determining how to cast your vote on the Combined Disclosure Statement and Plan, it is important to read the provisions contained in Article X of the Combined Disclosure Statement and Plan very carefully so that you understand how confirmation and substantial consummation of the Combined Disclosure Statement and Plan—which effectuates such provisions—will affect you and any

³ For voting purposes only, subject to tabulation rules.

Claim(s) you may hold against the Debtors and/or certain other Released Parties specified in the Combined Disclosure Statement and Plan.⁴

Article IX.C of the Combined Disclosure Statement and Plan contains the following provision:

C. Releases by the Releasing Parties⁵ Other Than the Debtors

Notwithstanding anything contained herein to the contrary, upon and as of the Effective Date, each Releasing Party (other than the Debtors and the Estates) releases each Debtor, the Estates, and each other Released Party from any and all claims and Causes of Action, whether known or unknown, including any derivative claims, asserted on behalf of the Debtors and the Estates, that such Entity would have been legally entitled to assert (whether individually or collectively), based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the management, ownership, or operation thereof), any securities issued by the Debtors and the ownership thereof, the Term Loan Facility, the Equipment Financing Agreements, the Debtors' in- or out-of-court restructuring efforts, any Avoidance Actions (but excluding Avoidance Actions brought as counterclaims or defenses to claims actually asserted and pursued against the Debtors), intercompany transactions, the Chapter 11 Cases, the Canadian Proceedings, the

⁴ “**Released Party**” means each Person or Entity identified as a Released Party in the Plan Supplement as recommended by the Independent Subcommittee and filed on the Bankruptcy Court’s docket no later than July 7, 2026, which may include, each of the following solely in its capacity as such and the extent permitted by applicable law: (a)(i) the Debtors; (ii) the Estates; and (iii) with respect to each Debtor, each Debtor’s directors, managers, members, officers, principals, committees (including special committees or subcommittees), the Investigation Subcommittee, Restructuring Committee, Chief Restructuring Officer, the Information Officer; (iv) each Related Party of each Entity in clauses (a)(i)-(a)(iii); and (b)(i) the Committee and its members, each in their capacities as such; and (ii) with respect to the Committee, its retained Professionals, including its attorneys, and financial advisors; *provided, however*, that in each case, an Entity shall not be a Released Party if it: (x) elects to opt out of the releases set forth in Article IX of the Combined Disclosure Statement and Plan; or (y) timely objects to the releases set forth in Article IX of the Combined Disclosure Statement and Plan and such objection is not resolved before Confirmation. For the avoidance of doubt, the Non-Released Parties shall not be a “Released Party” under the Combined Disclosure Statement and Plan and shall not receive a release under the Combined Disclosure Statement and Plan. **For more information on the Released Parties, see Articles I.G, I.H, and I.I of the Combined Disclosure Statement and Plan describing the Independent Investigation, the Committee Investigation, and Potential Released Parties.**

Interested parties will be able to obtain and view the list of identified Released Parties no later than July 7, 2026, free of charge at the following website: <https://restructuring.ra.kroll.com/bitcoindepot>.

⁵ “**Releasing Parties**” means each of the following, solely in its capacity as such: (a)(i) the Debtors; and (ii) the Estates; (b)(i) all Holders of Claims and Interests that vote to accept the Combined Disclosure Statement and Plan but do not opt out of granting the releases set forth herein; (ii) all Holders of Claims or Interests whose vote to accept or reject the Combined Disclosure Statement and Plan is solicited but that do not vote either to accept or to reject the Combined Disclosure Statement and Plan and do not opt out of granting the releases set forth herein; (iii) all Holders of Claims or Interests that are presumed to accept the Combined Disclosure Statement and Plan but do not opt out of granting the releases set forth herein; (vi) with respect to each of the foregoing parties in clauses (b)(i) through (b)(vi), each of such Entity’s current and former Affiliates; (v) with respect to each of the foregoing parties in clauses (b)(i) through (b)(vi), each of such Entity’s Related Party for which such Entity is legally entitled to bind such Related Party to the releases contained in the Combined Disclosure Statement and Plan under applicable law (in each case, solely in its capacity as such); and (c)(i) the members of any statutory committee, including the Committee, appointed in the Chapter 11 Cases and (ii) such committee’s Professionals.

formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan, the Sales Process, or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any post-Effective Date obligations of any Person or Entity under the Combined Disclosure Statement and Plan, any 363 Asset Sale Transaction Documents, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Combined Disclosure Statement and Plan or any 363 Asset Sale; (b) any Non-Released Party; or (c) any Person or Entity from any claim or Causes of Action related to an act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence by such Person or Entity.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the foregoing releases, which includes by reference each of the related provisions and definitions contained herein, and, further, shall constitute the Bankruptcy Court's finding that such releases are: (a) consensual; (b) essential to the Confirmation of the Combined Disclosure Statement and Plan; (c) given in exchange for the good and valuable consideration provided by the Released Parties; (d) a good faith settlement and compromise of the claims released by the Releasing Parties; (e) in the best interests of the Debtors and their Estates; (f) fair, equitable, and reasonable; (g) given and made after due notice and opportunity for hearing; and (h) a bar to any of the Releasing Parties asserting any claim or Cause of Action released pursuant to the foregoing releases.

Check the box below if you elect not to grant the releases contained in Article IX.C of the Combined Disclosure Statement and Plan. Election to withhold consent is at your option. If you submit a Ballot accepting or rejecting the Combined Disclosure Statement and Plan, or if you abstain from submitting a Ballot, and in either case, you do not check the box below, you will be deemed to consent to the releases contained in Article IX.C of the Combined Disclosure Statement and Plan to the fullest extent permitted by applicable law. Please be advised that your decision to opt out does not affect the amount of distribution you will receive under the Combined Disclosure Statement and Plan. Specifically, your recovery under the Combined Disclosure Statement and Plan will be the same whether or not you opt out of the releases contained in Article IX.C of the Combined Disclosure Statement and Plan.

The Holder of a Class 3 Term Loan Claim set forth in Item 1 elects to:

☐ **OPT OUT** of the Releases Contained in Article IX.C of the Combined Disclosure Statement and Plan

IF YOU VOTE TO ACCEPT OR REJECT THE COMBINED DISCLOSURE STATEMENT AND PLAN AND YOU DO NOT CHECK THE “OPT OUT” BOX IN ITEM 3 AND TIMELY SUBMIT YOUR BALLOT, YOU WILL BE DEEMED TO CONSENT TO THE RELEASES OF THE RELEASED PARTIES SET FORTH IN ARTICLE IX.C OF THE COMBINED DISCLOSURE STATEMENT AND PLAN.

IF YOU ABSTAIN FROM VOTING ON THE COMBINED DISCLOSURE STATEMENT AND PLAN AND YOU DO NOT TIMELY SUBMIT YOUR BALLOT WITH THE “OPT OUT” BOX IN ITEM 3 CHECKED, YOU WILL BE DEEMED TO CONSENT TO THE RELEASES OF THE RELEASED PARTIES SET FORTH IN ARTICLE IX.C OF THE COMBINED DISCLOSURE STATEMENT AND PLAN.

Item 4: *Certifications.* By returning this Ballot, the undersigned Holder of a Class 3 Term Loan Claim under the Combined Disclosure Statement and Plan, as described in Item 1 above, certifies that (a)(i) it was the record Holder of the Claims described in Item 1 on June 22, 2026, and/or (ii) it has full power and authority to vote to accept or reject the Combined Disclosure Statement and Plan; (b) it has received a copy of the Combined Disclosure Statement and Plan (and all attachments and supplements thereto); (c) the Holder has cast the same vote with respect to all of its Class 3 Claims described in Item 1; and (d) no other Class 3 Ballots with respect to the amount of the Claims described in Item 1 have been cast or, if any other Class 3 Ballots have been cast with respect to such Claims, then any such earlier Class 3 Ballots are hereby revoked. The undersigned understands that an otherwise properly completed, executed and timely-returned Ballot that does not indicate either acceptance or rejection of the Combined Disclosure Statement and Plan or indicates both acceptance and rejection of the Combined Disclosure Statement and Plan will not be counted. By signing this Ballot you also are acknowledging that your vote is subject to all terms or conditions set forth in the Combined Disclosure Statement and Plan.

Name of Holder:

Signature:

Print Name:

Title:

Street Address:

City, State and Zip Code:

Telephone Number:

Email Address:

Date Completed:

PLEASE PROMPTLY RETURN YOUR COMPLETED BALLOT.

BALLOTS MAY BE SUBMITTED VIA THE E-BALLOT PORTAL, IN THE RETURN ENVELOPE PROVIDED, OR AS DIRECTED IN THE VOTING INSTRUCTIONS.

IN ORDER TO COUNT, YOUR COMPLETED BALLOT MUST BE RECEIVED NO LATER THAN 5:00 P.M. (CENTRAL TIME) ON JULY 30, 2026 OR THE VOTES TRANSMITTED THEREBY WILL NOT BE COUNTED, EXCEPT IN THE DEBTORS' DISCRETION.

IF YOU HAVE ANY QUESTIONS REGARDING THIS BALLOT OR THE VOTING PROCEDURES, OR IF YOU NEED ADDITIONAL COPIES OF THIS BALLOT, THE COMBINED DISCLOSURE STATEMENT AND PLAN, OR OTHER RELATED MATERIALS OR DOCUMENTS, PLEASE CALL THE SOLICITATION AGENT AT (844) 339-4117 (U.S./CANADA, TOLL FREE) OR +1 (332) 232-7827 (INTERNATIONAL) OR EMAIL AT BITCOINDEPOTINFO@RA.KROLL.COM WITH A REFERENCE TO "BITCOIN DEPOT SOLICITATION INQUIRY" IN THE SUBJECT LINE.

INSTRUCTIONS FOR COMPLETING THE BALLOT

1. In order for your vote to count, you must:
 - a) In Item 2, indicate either acceptance or rejection of the Combined Disclosure Statement and Plan by checking the appropriate box;
 - b) Make sure to read the information regarding releases in Item 3 and check the box **if you elect to opt out** of the releases;
 - c) Review the certifications in Item 4 of the Ballot; and either
 - i. electronically complete, sign, and return your customized electronic Ballot by utilizing the “E-Ballot” platform on Kroll’s website so that it is **actually received** by Kroll no later than the Voting Deadline of 5:00 P.M. Central Time on July 30, 2026 (unless such time is extended by the Debtors); **OR**
 - ii. complete, sign, and return your Ballot by first class mail, overnight courier or hand delivery per mailing instructions provided above so that it is **actually received** by Kroll no later than the Voting Deadline of 5:00 P.M. Central Time on July 30, 2026 (unless such time is extended by the Debtors). A pre-addressed, postage pre-paid return envelope is enclosed for your convenience. Any unsigned Ballot will not be counted.

2. **The method of delivery of your Ballot is at your election and at your own risk. YOU ARE STRONGLY ENCOURAGED TO SUBMIT YOUR BALLOT VIA THE E-BALLOT PLATFORM. Kroll’s “E-Ballot” platform is the sole manner in which Ballots will be accepted via electronic or online transmission. Ballots submitted by facsimile, email or other means of electronic transmission will not be counted. If voting online, to have your vote counted, you must electronically complete, sign, and submit the electronic Ballot by utilizing the E-Ballot platform on Kroll’s website. Your Ballot must be received by Kroll no later than the Voting Deadline, unless such time is extended by the Debtors.**

Creditors who cast a Ballot using Kroll’s “E-Ballot” platform should NOT also submit a paper Ballot.

If you are unable to use the E-Ballot platform or need assistance from Kroll in completing and submitting your Ballot, please contact Kroll by email—with a reference to “Bitcoin Depot Solicitation Inquiry” in the subject line—to: bitcoindepotinfo@ra.kroll.com or by telephone at (844) 339-4117 (U.S./Canada, toll free) or +1 (332) 232-7827 (international, toll).

3. A properly completed, executed, and timely-returned Ballot that either (a) indicates both an acceptance and rejection of the Combined Disclosure Statement and Plan or (b) fails to indicate either an acceptance or rejection of the Combined Disclosure Statement and Plan will not be counted.

4. You must vote all your Claims within a single Class under the Combined Disclosure Statement and Plan either to accept or reject the Combined Disclosure Statement and Plan. Accordingly, a Ballot (or multiple Ballots with respect to Claims within a single Class) that partially rejects and partially accepts the Combined Disclosure Statement and Plan will not be counted.

5. If you cast more than one Ballot voting the same Claim prior to the Voting Deadline, the last valid Ballot timely received shall be deemed to reflect the voter's intent and shall supersede and revoke any earlier received Ballot. If you simultaneously cast inconsistent duplicate Ballots with respect to the same Claim, such Ballots shall not be counted.
 6. Any Ballot cast by a person or entity that did not hold a Claim in Class 3 (Term Loan Claims) as of the Voting Record Date will not be counted.
 7. Any Ballot that is illegible or that contains insufficient information to permit the identification of the claimant will not be counted.
 8. The Ballot does not constitute, and shall not be deemed to be, a proof of claim or equity interest or an assertion or admission of a Claim or an Interest.
 9. It is important that you vote. The Combined Disclosure Statement and Plan can be confirmed by the Court and thereby made binding upon you if it is accepted by the Holders of (a) at least two-thirds in dollar amount and more than one-half in number of Claims in each Class entitled to vote and that actually vote on the Combined Disclosure Statement and Plan and (b) at least two-thirds in number of Interests in each Class entitled to vote and that actually vote on the Combined Disclosure Statement and Plan, and if it otherwise satisfies the requirements of section 1129(a) of the Bankruptcy Code. The votes of Claims actually voted in your Class will bind both those who vote and those who do not vote. If the requisite acceptances are not obtained, the Court nonetheless may confirm the Combined Disclosure Statement and Plan if it finds that the Combined Disclosure Statement and Plan: (a) provides fair and equitable treatment to, and does not unfairly discriminate against, the Class or Classes voting to reject the Combined Disclosure Statement and Plan; and (b) otherwise satisfies the requirements of section 1129(b) of the Bankruptcy Code.
 10. Each Ballot you receive is for voting only your Claim described in that Ballot. Please complete and return each Ballot you receive. The attached Ballot is designated only for voting Class 3 Term Loan Claims.
 11. The Ballot is not a letter of transmittal and may not be used for any purposes other than to cast a vote to accept or reject the Combined Disclosure Statement and Plan. Holders should not surrender, at this time, certificates (if any) representing their securities. No party will accept delivery of any such certificates surrendered together with this Ballot.
 12. NO PERSON HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION OR ADVICE, OR TO MAKE ANY REPRESENTATION, OTHER THAN WHAT IS CONTAINED IN THE MATERIALS MAILED WITH THIS BALLOT OR OTHER SOLICITATION MATERIALS APPROVED BY THE COURT, INCLUDING, WITHOUT LIMITATION, THE COMBINED DISCLOSURE STATEMENT AND PLAN.
 13. PLEASE RETURN YOUR BALLOT PROMPTLY.
- IF YOU HAVE ANY QUESTIONS REGARDING THIS BALLOT OR THE PROCEDURES GENERALLY, OR IF YOU NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT KROLL BY EMAIL—WITH A REFERENCE TO “BITCOIN DEPOT SOLICITATION INQUIRY” IN THE SUBJECT LINE—TO: BITCOINDEPOTINFO@RA.KROLL.COM OR BY TELEPHONE AT (844) 339-4117 (U.S./CANADA, TOLL FREE) or +1 (332) 232-7827 (INTERNATIONAL, TOLL). THE SOLICITATION AGENT IS NOT AUTHORIZED TO PROVIDE LEGAL ADVICE.

EXHIBIT C

Form of Class 4 Equipment Financing Agreement Claims Ballot

**NO PERSON HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION OR ADVICE,
OR TO MAKE ANY REPRESENTATION, OTHER THAN WHAT IS INCLUDED IN THE
MATERIALS MAILED WITH THIS BALLOT.**

IMPORTANT: THE DEBTORS' CHAPTER 11 CASES HAVE BEEN COMMENCED AS OF THE DATE OF THE DISTRIBUTION OF THIS BALLOT. THE COMPANY INTENDS TO PROMPTLY SEEK CONFIRMATION OF THE COMBINED DISCLOSURE STATEMENT AND PLAN BY THE COURT.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

BITCOIN DEPOT INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 26-90528 (CML)

(Jointly Administered)

**BALLOT FOR VOTING TO ACCEPT
OR REJECT THE DEBTORS' COMBINED
DISCLOSURE STATEMENT AND CHAPTER 11 PLAN FOR
BITCOIN DEPOT INC. AND ITS DEBTOR AFFILIATES**

CLASS 4 – EQUIPMENT FINANCING AGREEMENT CLAIMS

THE VOTING DEADLINE BY WHICH YOUR BALLOT MUST BE ACTUALLY RECEIVED BY THE SOLICITATION AGENT IS 5:00 P.M. (CENTRAL TIME) ON JULY 30, 2026 (THE “*VOTING DEADLINE*”).

**IF YOUR BALLOT IS NOT RECEIVED ON OR PRIOR
TO THE VOTING DEADLINE, THE VOTE REPRESENTED BY YOUR BALLOT WILL
NOT BE COUNTED, EXCEPT IN THE DEBTORS' DISCRETION.**

¹ The Debtors in these Chapter 11 Cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors' corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

Bitcoin Depot Inc. and its affiliated debtors listed in footnote 1 (collectively, the “**Debtors**”) have provided you with this ballot (the “**Ballot**”) to solicit your vote to accept or reject the *Debtors’ First Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation* (as may be modified, amended, or supplemented, the “**Combined Disclosure Statement and Plan**”), which is being proposed by the Debtors.²

If you are, on **June 22, 2026** (the “**Voting Record Date**”), a Holder of a Class 4 Equipment Financing Agreement Claim against any of the Debtors arising under the VFS Financing Agreement and the NFS Financing Agreement (the “**Equipment Financing Agreements**”), please use this Ballot to cast your vote to accept or reject the Combined Disclosure Statement and Plan, which accompanies this Ballot.

The Debtors have already commenced cases under chapter 11 of the Bankruptcy Code (these “**Chapter 11 Cases**”). The Combined Disclosure Statement and Plan has not yet been approved by any court with respect to whether it contains adequate information within the meaning of section 1125(a) of the Bankruptcy Code. The Debtors intend to seek approval and confirmation of the Combined Disclosure Statement and Plan at a combined hearing before the Court (the “**Combined Hearing**”), on a date and time to be announced.

The Combined Disclosure Statement and Plan, as well as all other documents filed on the docket, are available for review and download free of charge on the Debtors’ restructuring website maintained by the Solicitation Agent (as defined below) at <https://restructuring.ra.kroll.com/bitcoindepot>. They are also available for review for a fee on the Court’s website at www.txs.uscourts.gov and are on file with the Clerk of the Court, 4th Floor, 515 Rusk Street, Houston, Texas 77002, where they are available for review during normal operating hours. Printed copies of the Combined Disclosure Statement and Plan may be obtained free of charge by contacting the Solicitation Agent via (a) telephone at (844) 339-4117 (U.S./Canada, toll free) or +1 (332) 232-7827 (international, toll) or (b) email at bitcoindepotinfo@ra.kroll.com (with “Bitcoin Depot Solicitation Inquiry” in the subject line).

Before you transmit your vote, please review the Combined Disclosure Statement and Plan, and all related documents enclosed herewith carefully. The Combined Disclosure Statement and Plan can be confirmed by the Court and thereby made binding upon you if it is accepted by the Holders of (a) at least two-thirds in dollar amount and more than one-half in number of Claims in each Class of Claims entitled to vote and that actually vote on the Combined Disclosure Statement and Plan and (b) at least two-thirds in number of Interests in each Class of Interests entitled to vote and that actually vote on the Combined Disclosure Statement and Plan, and if it otherwise satisfies the requirements of section 1129(a) of the Bankruptcy Code. If the requisite acceptances are not obtained (or if a Class of Claims or Interests is deemed to reject the Combined Disclosure Statement and Plan), the Court may nonetheless confirm the Combined Disclosure Statement and Plan if it finds that the Combined Disclosure Statement and Plan provides fair and equitable

² Capitalized terms used in this Ballot and the attached instructions that are not otherwise defined herein have the meanings given to them in the Combined Disclosure Statement and Plan.

treatment to, and does not discriminate unfairly against, the Class or Classes rejecting it, and otherwise satisfies the applicable requirements of section 1129(b) of the Bankruptcy Code.

Please note that the Combined Disclosure Statement and Plan contemplates separate Classes of Claims and Interests for voting and distribution purposes. Depending on the nature of the Claims or Interests that are held in or against the Debtors, a creditor may have Claims and/or Interests in multiple Classes. The Combined Disclosure Statement and Plan sets forth a description of the Classes.

Your receipt of this Ballot does not signify that your Claim has been or will be Allowed. This Ballot is solely for purposes of voting to accept or reject the Combined Disclosure Statement and Plan and not for the purpose of allowance or disallowance of or distribution on account of Class 4 Equipment Financing Agreement Claims. You must provide all of the information requested by this Ballot. Failure to do so may result in the disqualification of your vote.

Please also note that the Combined Disclosure Statement and Plan may be modified as described in Article XI of the Combined Disclosure Statement and Plan. If the Combined Disclosure Statement and Plan is so modified, the Debtors may not be required to and, accordingly, may not resolicit votes on the Combined Disclosure Statement and Plan. In such case, a vote to accept the Combined Disclosure Statement and Plan submitted prior to the Voting Deadline will be considered a vote to accept the Combined Disclosure Statement and Plan as so modified.

If you have any questions on how to properly complete this Ballot, please call Kroll Restructuring Administration, LLC, the Debtors' claims, noticing, and solicitation agent (the "***Solicitation Agent***" or "***Kroll***") at (844) 339-4117 (U.S./Canada, toll free) or +1 (332) 232-7827 (international, toll) or email—with a reference to "Bitcoin Depot Solicitation Inquiry" in the subject line—to bitcoindepotinfo@ra.kroll.com. **THE SOLICITATION AGENT IS NOT AUTHORIZED TO, AND WILL NOT, PROVIDE LEGAL ADVICE.**

PLEASE READ AND FOLLOW THE BELOW INSTRUCTIONS CAREFULLY. COMPLETE, SIGN (ELECTRONIC SIGNATURE IS ACCEPTABLE) AND DATE YOUR CUSTOMIZED BALLOT (PURSUANT TO THE INSTRUCTIONS BELOW), AND RETURN IT SO THAT IT IS ACTUALLY RECEIVED BY THE SOLICITATION AGENT ON OR BEFORE THE VOTING DEADLINE OF 5:00 P.M. (CENTRAL TIME) ON JULY 30, 2026 IN ACCORDANCE WITH THE INSTRUCTIONS PROVIDED HEREIN. IF THIS BALLOT IS NOT COMPLETED, SIGNED, AND ACTUALLY RECEIVED BY THE SOLICITATION AGENT PRIOR TO THE EXPIRATION OF THE VOTING DEADLINE, THEN THE VOTES TRANSMITTED BY THIS BALLOT WILL NOT BE COUNTED, EXCEPT IN THE DEBTORS' DISCRETION.

IMPORTANT

You should carefully review the Combined Disclosure Statement and Plan before you vote. You may wish to seek legal or other professional advice concerning the Combined Disclosure Statement and Plan and your Equipment Financing Agreement Claim. Your Equipment Financing Agreement Claim against the Debtors has been placed in Class 4 under the Combined Disclosure Statement and Plan.

VOTING DEADLINE: 5:00 P.M. (CENTRAL TIME) ON JULY 30, 2026.

If your Ballot is not received by the Solicitation Agent on or before the Voting Deadline and such deadline is not extended, your vote will not count except in the Debtors' discretion.

If the Combined Disclosure Statement and Plan is confirmed by the Court, it will be binding on you whether or not you vote.

IF YOU (A) HAVE ANY QUESTIONS REGARDING THE BALLOT, (B) DID NOT RECEIVE A COPY OF THE COMBINED DISCLOSURE STATEMENT AND PLAN, OR (C) NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE SOLICITATION AGENT BY CALLING (844) 339-4117 (U.S./CANADA, TOLL FREE) OR +1 (332) 232-7827 (INTERNATIONAL, TOLL) OR EMAIL—WITH A REFERENCE TO “BITCOIN DEPOT SOLICITATION INQUIRY” IN THE SUBJECT LINE— BITCOINDEPOTINFO@RA.KROLL.COM. PLEASE DO NOT DIRECT ANY INQUIRIES TO THE COURT. THE SOLICITATION AGENT IS NOT AUTHORIZED TO, AND WILL NOT, PROVIDE LEGAL ADVICE.

VOTING DEADLINE: JULY 30, 2026 AT 5:00 P.M. (CENTRAL TIME)

For your vote to be counted, this Ballot must be properly completed, signed, and returned so that it is actually received by the Solicitation Agent by no later than July 30, 2026 at 5:00 p.m. (Central Time), unless such time is extended in writing by the Debtors. Please submit a Ballot with your vote in the envelope provided or by one of the following methods:

If Submitting Your Vote through the E-Balloting Portal

Kroll will accept Ballots if properly completed through the E-Balloting Portal. To submit your Ballot via the E-Balloting Portal, visit <https://restructuring.ra.kroll.com/bitcoindepot>, and under the Case Navigation section of the website, click on “Submit E-Ballot” and follow the instructions to submit your Ballot.

IMPORTANT NOTE: You will need the following information to retrieve and submit your customized electronic Ballot:

Unique E-Ballot ID#: _____

Kroll’s E-Balloting Portal is the sole manner in which Ballots will be accepted via electronic or online transmission. Ballots submitted by facsimile, email, or other means of electronic transmission will not be counted.

Each E-Ballot ID# is to be used solely for voting only those Claims described in your electronic Ballot. Please complete and submit an electronic Ballot for each E-Ballot ID# you receive, as applicable.

If your Ballot is not received by Kroll on or before the Voting Deadline, and such Voting Deadline is not extended by the Debtors as noted above, your vote will not be counted.

If by First Class Mail, Overnight Courier, or Hand Delivery:

Bitcoin Depot Inc. Ballot Processing Center
c/o Kroll Restructuring Administration LLC
850 3rd Avenue, Suite 412
Brooklyn, NY 11232

To arrange hand delivery of your Ballot, please contact the Solicitation Agent via email at bitcoindepotballots@ra.kroll.com (with “Bitcoin Depot Ballot Delivery” in the subject line) at least 24 hours prior to your arrival at the Kroll address above and provide the anticipated date and time of delivery.

**PLEASE READ THE ATTACHED VOTING INFORMATION
AND INSTRUCTIONS BEFORE COMPLETING THIS BALLOT**

Item 1. Amount of Class 4 Equipment Financing Agreement Claim.³ The undersigned hereby certifies that on **June 22, 2026**, the Voting Record Date, the undersigned was the record Holder (or authorized signatory of such a Holder) of an Equipment Financing Agreement Claim in Class 4 under the Combined Disclosure Statement and Plan, in the aggregate unpaid amount of:

Claim Amount: \$ _____

Debtor: _____

Any admission of Claims for purposes of voting on the Plan is not an admission of liability on the part of the Debtors or any other party for payment purposes.

YOUR VOTE ON THIS BALLOT WILL BE APPLIED TO THE DEBTOR AGAINST WHOM YOU HAVE A EQUIPMENT FINANCING AGREEMENT CLAIM, AS REFLECTED ABOVE IN ITEM 1.

Item 2. Vote on the Combined Disclosure Statement and Plan. The undersigned Holder of an Equipment Financing Agreement Claim in Class 4 under the Combined Disclosure Statement and Plan, as described in Item 1 above, votes all such Claims to (check one box):

☐ **Accept** the Combined Disclosure Statement and Plan

OR

☐ **Reject** the Combined Disclosure Statement and Plan

Item 3. Optional Opt-Out of Releases.

Following Confirmation, subject to Article X of the Combined Disclosure Statement and Plan, the Combined Disclosure Statement and Plan will be substantially consummated on the Effective Date. Among other things, effective as of the Confirmation Date but subject to the occurrence of the Effective Date, certain release, injunction, exculpation, and discharge provisions set forth in Article IX of the Combined Disclosure Statement and Plan will become effective. In determining how to cast your vote on the Combined Disclosure Statement and Plan, it is important to read the provisions contained in Article X of the Combined Disclosure Statement and Plan very carefully so that you understand how confirmation and substantial consummation of the Combined Disclosure Statement and Plan—which effectuates such provisions—will affect you and any

³ For voting purposes only, subject to tabulation rules.

Claim(s) you may hold against the Debtors and/or certain other Released Parties specified in the Combined Disclosure Statement and Plan.⁴

Article IX.C of the Combined Disclosure Statement and Plan contains the following provision:

C. Releases by the Releasing Parties⁵ Other Than the Debtors

Notwithstanding anything contained herein to the contrary, upon and as of the Effective Date, each Releasing Party (other than the Debtors and the Estates) releases each Debtor, the Estates, and each other Released Party from any and all claims and Causes of Action, whether known or unknown, including any derivative claims, asserted on behalf of the Debtors and the Estates, that such Entity would have been legally entitled to assert (whether individually or collectively), based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the management, ownership, or operation thereof), any securities issued by the Debtors and the ownership thereof, the Term Loan Facility, the Equipment Financing Agreements, the Debtors' in- or out-of-court restructuring efforts, any Avoidance Actions (but excluding Avoidance Actions brought as counterclaims or defenses to claims actually asserted and pursued against the Debtors), intercompany transactions, the Chapter 11 Cases, the Canadian Proceedings, the

⁴ “**Released Party**” means each Person or Entity identified as a Released Party in the Plan Supplement as recommended by the Independent Subcommittee and filed on the Bankruptcy Court’s docket no later than July 7, 2026, which may include, each of the following solely in its capacity as such and the extent permitted by applicable law: (a)(i) the Debtors; (ii) the Estates; and (iii) with respect to each Debtor, each Debtor’s directors, managers, members, officers, principals, committees (including special committees or subcommittees), the Investigation Subcommittee, Restructuring Committee, Chief Restructuring Officer, the Information Officer; (iv) each Related Party of each Entity in clauses (a)(i)-(a)(iii); and (b)(i) the Committee and its members, each in their capacities as such; and (ii) with respect to the Committee, its retained Professionals, including its attorneys, and financial advisors; *provided, however*, that in each case, an Entity shall not be a Released Party if it: (x) elects to opt out of the releases set forth in Article IX of the Combined Disclosure Statement and Plan; or (y) timely objects to the releases set forth in Article IX of the Combined Disclosure Statement and Plan and such objection is not resolved before Confirmation. For the avoidance of doubt, the Non-Released Parties shall not be a “Released Party” under the Combined Disclosure Statement and Plan and shall not receive a release under the Combined Disclosure Statement and Plan. **For more information on the Released Parties, see Articles I.G, I.H, and I.I of the Combined Disclosure Statement and Plan describing the Independent Investigation, the Committee Investigation, and Potential Released Parties.**

Interested parties will be able to obtain and view the list of identified Released Parties no later than July 7, 2026, free of charge at the following website: <https://restructuring.ra.kroll.com/bitcoindepot>.

⁵ “**Releasing Parties**” means each of the following, solely in its capacity as such: (a)(i) the Debtors; and (ii) the Estates; (b)(i) all Holders of Claims and Interests that vote to accept the Combined Disclosure Statement and Plan but do not opt out of granting the releases set forth herein; (ii) all Holders of Claims or Interests whose vote to accept or reject the Combined Disclosure Statement and Plan is solicited but that do not vote either to accept or to reject the Combined Disclosure Statement and Plan and do not opt out of granting the releases set forth herein; (iii) all Holders of Claims or Interests that are presumed to accept the Combined Disclosure Statement and Plan but do not opt out of granting the releases set forth herein; (vi) with respect to each of the foregoing parties in clauses (b)(i) through (b)(vi), each of such Entity’s current and former Affiliates; (v) with respect to each of the foregoing parties in clauses (b)(i) through (b)(vi), each of such Entity’s Related Party for which such Entity is legally entitled to bind such Related Party to the releases contained in the Combined Disclosure Statement and Plan under applicable law (in each case, solely in its capacity as such); and (c)(i) the members of any statutory committee, including the Committee, appointed in the Chapter 11 Cases and (ii) such committee’s Professionals.

formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan, the Sales Process, or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any post-Effective Date obligations of any Person or Entity under the Combined Disclosure Statement and Plan, any 363 Asset Sale Transaction Documents, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Combined Disclosure Statement and Plan or any 363 Asset Sale; (b) any Non-Released Party; or (c) any Person or Entity from any claim or Causes of Action related to an act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence by such Person or Entity.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the foregoing releases, which includes by reference each of the related provisions and definitions contained herein, and, further, shall constitute the Bankruptcy Court's finding that such releases are: (a) consensual; (b) essential to the Confirmation of the Combined Disclosure Statement and Plan; (c) given in exchange for the good and valuable consideration provided by the Released Parties; (d) a good faith settlement and compromise of the claims released by the Releasing Parties; (e) in the best interests of the Debtors and their Estates; (f) fair, equitable, and reasonable; (g) given and made after due notice and opportunity for hearing; and (h) a bar to any of the Releasing Parties asserting any claim or Cause of Action released pursuant to the foregoing releases.

Check the box below if you elect not to grant the releases contained in Article IX.C of the Combined Disclosure Statement and Plan. Election to withhold consent is at your option. If you submit a Ballot accepting or rejecting the Combined Disclosure Statement and Plan, or if you abstain from submitting a Ballot, and in either case, you do not check the box below, you will be deemed to consent to the releases contained in Article IX.C of the Combined Disclosure Statement and Plan to the fullest extent permitted by applicable law. Please be advised that your decision to opt out does not affect the amount of distribution you will receive under the Combined Disclosure Statement and Plan. Specifically, your recovery under the Combined Disclosure Statement and Plan will be the same whether or not you opt out of the releases contained in Article IX.C of the Combined Disclosure Statement and Plan.

The Holder of a Class 4 Equipment Financing Agreement Claim set forth in Item 1 elects to:

☐ **OPT OUT** of the Releases Contained in Article IX.C of the Combined Disclosure Statement and Plan

IF YOU VOTE TO ACCEPT OR REJECT THE COMBINED DISCLOSURE STATEMENT AND PLAN AND YOU DO NOT CHECK THE “OPT OUT” BOX IN ITEM 3 AND TIMELY SUBMIT YOUR BALLOT, YOU WILL BE DEEMED TO CONSENT TO THE RELEASES OF THE RELEASED PARTIES SET FORTH IN ARTICLE IX.C OF THE COMBINED DISCLOSURE STATEMENT AND PLAN.

IF YOU ABSTAIN FROM VOTING ON THE COMBINED DISCLOSURE STATEMENT AND PLAN AND YOU DO NOT TIMELY SUBMIT YOUR BALLOT WITH THE “OPT OUT” BOX IN ITEM 3 CHECKED, YOU WILL BE DEEMED TO CONSENT TO THE RELEASES OF THE RELEASED PARTIES SET FORTH IN ARTICLE IX.C OF THE COMBINED DISCLOSURE STATEMENT AND PLAN.

Item 4: *Certifications.* By returning this Ballot, the undersigned Holder of a Class 4 Equipment Financing Agreement Claim under the Combined Disclosure Statement and Plan, as described in Item 1 above, certifies that (a)(i) it was the record Holder of the Claims described in Item 1 on June 22, 2026, and/or (ii) it has full power and authority to vote to accept or reject the Combined Disclosure Statement and Plan; (b) it has received a copy of the Combined Disclosure Statement and Plan (and all attachments and supplements thereto); (c) the Holder has cast the same vote with respect to all of its Class 4 Claims described in Item 1; and (d) no other Class 4 Ballots with respect to the amount of the Claims described in Item 1 have been cast or, if any other Class 4 Ballots have been cast with respect to such Claims, then any such earlier Class 4 Ballots are hereby revoked. The undersigned understands that an otherwise properly completed, executed and timely-returned Ballot that does not indicate either acceptance or rejection of the Combined Disclosure Statement and Plan or indicates both acceptance and rejection of the Combined Disclosure Statement and Plan will not be counted. By signing this Ballot you also are acknowledging that your vote is subject to all terms or conditions set forth in the Combined Disclosure Statement and Plan.

Name of Holder: _____

Signature: _____

Print Name: _____

Title: _____

Street Address: _____

City, State and Zip Code: _____

Telephone Number: _____

Email Address: _____

Date Completed: _____

PLEASE PROMPTLY RETURN YOUR COMPLETED BALLOT.

BALLOTS MAY BE SUBMITTED VIA THE E-BALLOT PORTAL, IN THE RETURN ENVELOPE PROVIDED, OR AS DIRECTED IN THE VOTING INSTRUCTIONS.

IN ORDER TO COUNT, YOUR COMPLETED BALLOT MUST BE RECEIVED NO LATER THAN 5:00 P.M. (CENTRAL TIME) ON JULY 30, 2026 OR THE VOTES TRANSMITTED THEREBY WILL NOT BE COUNTED, EXCEPT IN THE DEBTORS' DISCRETION.

IF YOU HAVE ANY QUESTIONS REGARDING THIS BALLOT OR THE VOTING PROCEDURES, OR IF YOU NEED ADDITIONAL COPIES OF THIS BALLOT, THE COMBINED DISCLOSURE STATEMENT AND PLAN, OR OTHER RELATED MATERIALS OR DOCUMENTS, PLEASE CALL THE SOLICITATION AGENT AT (844) 339-4117 (U.S./CANADA, TOLL FREE) OR +1 (332) 232-7827 (INTERNATIONAL, TOLL) OR EMAIL AT BITCOINDEPOTINFO@RA.KROLL.COM WITH A REFERENCE TO "BITCOIN DEPOT SOLICITATION INQUIRY" IN THE SUBJECT LINE.

INSTRUCTIONS FOR COMPLETING THE BALLOT

1. In order for your vote to count, you must:
 - a) In Item 2, indicate either acceptance or rejection of the Combined Disclosure Statement and Plan by checking the appropriate box;
 - b) Make sure to read the information regarding releases in Item 3 and check the box **if you elect to opt out** of the releases;
 - c) Review the certifications in Item 4 of the Ballot; and either
 - i. electronically complete, sign, and return your customized electronic Ballot by utilizing the “E-Ballot” platform on Kroll’s website so that it is **actually received** by Kroll no later than the Voting Deadline of 5:00 P.M. Central Time on July 30, 2026 (unless such time is extended by the Debtors); **OR**
 - ii. complete, sign, and return your Ballot by first class mail, overnight courier or hand delivery per mailing instructions provided above so that it is **actually received** by Kroll no later than the Voting Deadline of 5:00 P.M. Central Time on July 30, 2026 (unless such time is extended by the Debtors). A pre-addressed, postage pre-paid return envelope is enclosed for your convenience. Any unsigned Ballot will not be counted.

2. **The method of delivery of your Ballot is at your election and at your own risk. YOU ARE STRONGLY ENCOURAGED TO SUBMIT YOUR BALLOT VIA THE E-BALLOT PLATFORM. Kroll’s “E-Ballot” platform is the sole manner in which Ballots will be accepted via electronic or online transmission. Ballots submitted by facsimile, email or other means of electronic transmission will not be counted. If voting online, to have your vote counted, you must electronically complete, sign, and submit the electronic Ballot by utilizing the E-Ballot platform on Kroll’s website. Your Ballot must be received by Kroll no later than the Voting Deadline, unless such time is extended by the Debtors.**

Creditors who cast a Ballot using Kroll’s “E-Ballot” platform should NOT also submit a paper Ballot.

If you are unable to use the E-Ballot platform or need assistance from Kroll in completing and submitting your Ballot, please contact Kroll by email—with a reference to “Bitcoin Depot Solicitation Inquiry” in the subject line—to: bitcoindepotinfo@ra.kroll.com or by telephone at (844) 339-4117 (U.S./Canada, toll free) or +1 (332) 232-7827 (international, toll).

3. A properly completed, executed, and timely-returned Ballot that either (a) indicates both an acceptance and rejection of the Combined Disclosure Statement and Plan or (b) fails to indicate either an acceptance or rejection of the Combined Disclosure Statement and Plan will not be counted.

4. You must vote all your Claims within a single Class under the Combined Disclosure Statement and Plan either to accept or reject the Combined Disclosure Statement and Plan. Accordingly, a Ballot (or multiple Ballots with respect to Claims within a single Class) that partially rejects and partially accepts the Combined Disclosure Statement and Plan will not be counted.

5. If you cast more than one Ballot voting the same Claim prior to the Voting Deadline, the last valid Ballot timely received shall be deemed to reflect the voter's intent and shall supersede and revoke any earlier received Ballot. If you simultaneously cast inconsistent duplicate Ballots with respect to the same Claim, such Ballots shall not be counted.
 6. Any Ballot cast by a person or entity that did not hold a Claim in Class 4 (Equipment Financing Agreement Claims) as of the Voting Record Date will not be counted.
 7. Any Ballot that is illegible or that contains insufficient information to permit the identification of the claimant will not be counted.
 8. The Ballot does not constitute, and shall not be deemed to be, a proof of claim or equity interest or an assertion or admission of a Claim or an Interest.
 9. It is important that you vote. The Combined Disclosure Statement and Plan can be confirmed by the Court and thereby made binding upon you if it is accepted by the Holders of (a) at least two-thirds in dollar amount and more than one-half in number of Claims in each Class entitled to vote and that actually vote on the Combined Disclosure Statement and Plan and (b) at least two-thirds in number of Interests in each Class entitled to vote and that actually vote on the Combined Disclosure Statement and Plan, and if it otherwise satisfies the requirements of section 1129(a) of the Bankruptcy Code. The votes of Claims actually voted in your Class will bind both those who vote and those who do not vote. If the requisite acceptances are not obtained, the Court nonetheless may confirm the Combined Disclosure Statement and Plan if it finds that the Combined Disclosure Statement and Plan: (a) provides fair and equitable treatment to, and does not unfairly discriminate against, the Class or Classes voting to reject the Combined Disclosure Statement and Plan; and (b) otherwise satisfies the requirements of section 1129(b) of the Bankruptcy Code.
 10. Each Ballot you receive is for voting only your Claim described in that Ballot. Please complete and return each Ballot you receive. The attached Ballot is designated only for voting Class 4 Equipment Financing Agreement Claims.
 11. The Ballot is not a letter of transmittal and may not be used for any purposes other than to cast a vote to accept or reject the Combined Disclosure Statement and Plan. Holders should not surrender, at this time, certificates (if any) representing their securities. No party will accept delivery of any such certificates surrendered together with this Ballot.
 12. NO PERSON HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION OR ADVICE, OR TO MAKE ANY REPRESENTATION, OTHER THAN WHAT IS CONTAINED IN THE MATERIALS MAILED WITH THIS BALLOT OR OTHER SOLICITATION MATERIALS APPROVED BY THE COURT, INCLUDING, WITHOUT LIMITATION, THE COMBINED DISCLOSURE STATEMENT AND PLAN.
 13. PLEASE RETURN YOUR BALLOT PROMPTLY.
- IF YOU HAVE ANY QUESTIONS REGARDING THIS BALLOT OR THE PROCEDURES GENERALLY, OR IF YOU NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT KROLL BY EMAIL—WITH A REFERENCE TO “BITCOIN DEPOT SOLICITATION INQUIRY” IN THE SUBJECT LINE—TO: BITCOINDEPOTINFO@RA.KROLL.COM OR BY TELEPHONE AT (844) 339-4117 (U.S./CANADA, TOLL FREE) or +1 (332) 232-7827 (INTERNATIONAL, TOLL). THE SOLICITATION AGENT IS NOT AUTHORIZED TO PROVIDE LEGAL ADVICE.

EXHIBIT D

Form of Class 5 General Unsecured Claims Ballot

NO PERSON HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION OR ADVICE, OR TO MAKE ANY REPRESENTATION, OTHER THAN WHAT IS INCLUDED IN THE MATERIALS MAILED WITH THIS BALLOT.

IMPORTANT: THE DEBTORS' CHAPTER 11 CASES HAVE BEEN COMMENCED AS OF THE DATE OF THE DISTRIBUTION OF THIS BALLOT. THE COMPANY INTENDS TO PROMPTLY SEEK CONFIRMATION OF THE COMBINED DISCLOSURE STATEMENT AND PLAN BY THE COURT.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

BITCOIN DEPOT INC., *et al.*,

Debtors.¹

)
)
)
)
)
)
)

Chapter 11

Case No. 26–90528 (CML)

(Jointly Administered)

**BALLOT FOR VOTING TO ACCEPT
OR REJECT THE DEBTORS' COMBINED
DISCLOSURE STATEMENT AND CHAPTER 11 PLAN FOR
BITCOIN DEPOT INC. AND ITS DEBTOR AFFILIATES**

CLASS 5 – GENERAL UNSECURED CLAIMS

**THE VOTING DEADLINE BY WHICH YOUR BALLOT MUST BE
ACTUALLY RECEIVED BY THE SOLICITATION AGENT IS 5:00 P.M. (CENTRAL
TIME) ON JULY 30, 2026 (THE “*VOTING DEADLINE*”).**

**IF YOUR BALLOT IS NOT RECEIVED ON OR PRIOR
TO THE VOTING DEADLINE, THE VOTE REPRESENTED BY YOUR BALLOT WILL
NOT BE COUNTED, EXCEPT IN THE DEBTORS' DISCRETION.**

¹ The Debtors in these Chapter 11 Cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors' corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

Bitcoin Depot Inc. and its affiliated debtors listed in footnote 1 (collectively, the “**Debtors**”) have provided you with this ballot (the “**Ballot**”) to solicit your vote to accept or reject the *Debtors’ First Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation* (as may be modified, amended, or supplemented, the “**Combined Disclosure Statement and Plan**”), which is being proposed by the Debtors.²

If you are, on **June 22, 2026** (the “**Voting Record Date**”), a Holder of a Class 5 General Unsecured Claim against any of the Debtors, please use this Ballot to cast your vote to accept or reject the Combined Disclosure Statement and Plan, which accompanies this Ballot.

The Debtors have already commenced cases under chapter 11 of the Bankruptcy Code (these “**Chapter 11 Cases**”). The Combined Disclosure Statement and Plan has not yet been approved by any court with respect to whether it contains adequate information within the meaning of section 1125(a) of the Bankruptcy Code. The Debtors intend to seek approval and confirmation of the Combined Disclosure Statement and Plan at a combined hearing before the Court (the “**Combined Hearing**”), on a date and time to be announced.

The Combined Disclosure Statement and Plan, as well as all other documents filed on the docket, are available for review and download free of charge on the Debtors’ restructuring website maintained by the Solicitation Agent (as defined below) at <https://restructuring.ra.kroll.com/bitcoindepot>. They are also available for review for a fee on the Court’s website at www.txs.uscourts.gov and are on file with the Clerk of the Court, 4th Floor, 515 Rusk Street, Houston, Texas 77002, where they are available for review during normal operating hours. Printed copies of the Combined Disclosure Statement and Plan may be obtained free of charge by contacting the Solicitation Agent via (a) telephone at (844) 339-4117 (U.S./Canada, toll free) or +1 (332) 232-7827 (international, toll) or (b) email at bitcoindepotinfo@ra.kroll.com (with “Bitcoin Depot Solicitation Inquiry” in the subject line).

Before you transmit your vote, please review the Combined Disclosure Statement and Plan, and all related documents enclosed herewith carefully. The Combined Disclosure Statement and Plan can be confirmed by the Court and thereby made binding upon you if it is accepted by the Holders of (a) at least two-thirds in dollar amount and more than one-half in number of Claims in each Class of Claims entitled to vote and that actually vote on the Combined Disclosure Statement and Plan and (b) at least two-thirds in number of Interests in each Class of Interests entitled to vote and that actually vote on the Combined Disclosure Statement and Plan, and if it otherwise satisfies the requirements of section 1129(a) of the Bankruptcy Code. If the requisite acceptances are not obtained (or if a Class of Claims or Interests is deemed to reject the Combined Disclosure Statement and Plan), the Court may nonetheless confirm the Combined Disclosure Statement and Plan if it finds that the Combined Disclosure Statement and Plan provides fair and equitable treatment to, and does not discriminate unfairly against, the Class or Classes rejecting it, and otherwise satisfies the applicable requirements of section 1129(b) of the Bankruptcy Code.

² Capitalized terms used in this Ballot and the attached instructions that are not otherwise defined herein have the meanings given to them in the Combined Disclosure Statement and Plan.

Please note that the Combined Disclosure Statement and Plan contemplates separate Classes of Claims and Interests for voting and distribution purposes. Depending on the nature of the Claims or Interests that are held in or against the Debtors, a creditor may have Claims and/or Interests in multiple Classes. The Combined Disclosure Statement and Plan sets forth a description of the Classes.

Your receipt of this Ballot does not signify that your Claim has been or will be Allowed. This Ballot is solely for purposes of voting to accept or reject the Combined Disclosure Statement and Plan and not for the purpose of allowance or disallowance of or distribution on account of Class 5 General Unsecured Claims. You must provide all of the information requested by this Ballot. Failure to do so may result in the disqualification of your vote.

Please also note that the Combined Disclosure Statement and Plan may be modified as described in Article XI of the Combined Disclosure Statement and Plan. If the Combined Disclosure Statement and Plan is so modified, the Debtors may not be required to and, accordingly, may not resolicit votes on the Combined Disclosure Statement and Plan. In such case, a vote to accept the Combined Disclosure Statement and Plan submitted prior to the Voting Deadline will be considered a vote to accept the Combined Disclosure Statement and Plan as so modified.

If you have any questions on how to properly complete this Ballot, please call Kroll Restructuring Administration, LLC, the Debtors' claims, noticing, and solicitation agent (the "***Solicitation Agent***" or "***Kroll***") at (844) 339-4117 (U.S./Canada, toll free) or +1 (332) 232-7827 (international, toll) or email—with a reference to "Bitcoin Depot Solicitation Inquiry" in the subject line—to bitcoindepotinfo@ra.kroll.com. **THE SOLICITATION AGENT IS NOT AUTHORIZED TO, AND WILL NOT, PROVIDE LEGAL ADVICE.**

PLEASE READ AND FOLLOW THE BELOW INSTRUCTIONS CAREFULLY. COMPLETE, SIGN (ELECTRONIC SIGNATURE IS ACCEPTABLE) AND DATE YOUR CUSTOMIZED BALLOT (PURSUANT TO THE INSTRUCTIONS BELOW), AND RETURN IT SO THAT IT IS ACTUALLY RECEIVED BY THE SOLICITATION AGENT ON OR BEFORE THE VOTING DEADLINE OF 5:00 P.M. (CENTRAL TIME) ON JULY 30, 2026 IN ACCORDANCE WITH THE INSTRUCTIONS PROVIDED HEREIN. IF THIS BALLOT IS NOT COMPLETED, SIGNED, AND ACTUALLY RECEIVED BY THE SOLICITATION AGENT PRIOR TO THE EXPIRATION OF THE VOTING DEADLINE, THEN THE VOTES TRANSMITTED BY THIS BALLOT WILL NOT BE COUNTED, EXCEPT IN THE DEBTORS' DISCRETION.

IMPORTANT

You should carefully review the Combined Disclosure Statement and Plan before you vote. You may wish to seek legal or other professional advice concerning the Combined Disclosure Statement and Plan and your General Unsecured Claim. Your General Unsecured Claim against the Debtors has been placed in Class 5 under the Combined Disclosure Statement and Plan.

VOTING DEADLINE: 5:00 P.M. (CENTRAL TIME) ON JULY 30, 2026.

If your Ballot is not received by the Solicitation Agent on or before the Voting Deadline and such deadline is not extended, your vote will not count except in the Debtors' discretion.

If the Combined Disclosure Statement and Plan is confirmed by the Court, it will be binding on you whether or not you vote.

IF YOU (A) HAVE ANY QUESTIONS REGARDING THE BALLOT, (B) DID NOT RECEIVE A COPY OF THE COMBINED DISCLOSURE STATEMENT AND PLAN, OR (C) NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT THE SOLICITATION AGENT BY CALLING (844) 339-4117 (U.S./CANADA, TOLL FREE) OR +1 (332) 232-7827 (INTERNATIONAL, TOLL) OR EMAIL—WITH A REFERENCE TO “BITCOIN DEPOT SOLICITATION INQUIRY” IN THE SUBJECT LINE— BITCOINDEPOTINFO@RA.KROLL.COM. PLEASE DO NOT DIRECT ANY INQUIRIES TO THE COURT. THE SOLICITATION AGENT IS NOT AUTHORIZED TO, AND WILL NOT, PROVIDE LEGAL ADVICE.

VOTING DEADLINE: JULY 30, 2026 AT 5:00 P.M. (CENTRAL TIME)

For your vote to be counted, this Ballot must be properly completed, signed, and returned so that it is actually received by the Solicitation Agent by no later than July 30, 2026 at 5:00 p.m. (Central Time), unless such time is extended in writing by the Debtors. Please submit a Ballot with your vote in the envelope provided or by one of the following methods:

If Submitting Your Vote through the E-Balloting Portal

Kroll will accept Ballots if properly completed through the E-Balloting Portal. To submit your Ballot via the E-Balloting Portal, visit <https://restructuring.ra.kroll.com/bitcoindepot>, and under the Case Navigation section of the website, click on “Submit E-Ballot” and follow the instructions to submit your Ballot.

IMPORTANT NOTE: You will need the following information to retrieve and submit your customized electronic Ballot:

Unique E-Ballot ID#: _____

Kroll’s E-Balloting Portal is the sole manner in which Ballots will be accepted via electronic or online transmission. Ballots submitted by facsimile, email, or other means of electronic transmission will not be counted.

Each E-Ballot ID# is to be used solely for voting only those Claims described in your electronic Ballot. Please complete and submit an electronic Ballot for each E-Ballot ID# you receive, as applicable.

If your Ballot is not received by Kroll on or before the Voting Deadline, and such Voting Deadline is not extended by the Debtors as noted above, your vote will not be counted.

If by First Class Mail, Overnight Courier or Hand Delivery:

Bitcoin Depot Inc. Ballot Processing Center
c/o Kroll Restructuring Administration LLC
850 3rd Avenue, Suite 412
Brooklyn, NY 11232

To arrange hand delivery of your Ballot, please contact the Solicitation Agent via email at bitcoindepotballots@ra.kroll.com (with “Bitcoin Depot Ballot Delivery” in the subject line) at least 24 hours prior to your arrival at the Kroll address above and provide the anticipated date and time of delivery.

**PLEASE READ THE ATTACHED VOTING INFORMATION
AND INSTRUCTIONS BEFORE COMPLETING THIS BALLOT**

Item 1. Amount of Class 5 General Unsecured Claim.³ The undersigned hereby certifies that on **June 22, 2026**, the Voting Record Date, the undersigned was the record Holder (or authorized signatory of such a Holder) of a General Unsecured Claim in Class 5 under the Combined Disclosure Statement and Plan, in the aggregate unpaid amount of:

Claim Amount: \$ _____

Debtor: _____

Any admission of Claims for purposes of voting on the Plan is not an admission of liability on the part of the Debtors or any other party for payment purposes.

YOUR VOTE ON THIS BALLOT WILL BE APPLIED TO THE DEBTOR AGAINST WHOM YOU HAVE A GENERAL UNSECURED CLAIM, AS REFLECTED ABOVE IN ITEM 1.

Item 2. Vote on the Combined Disclosure Statement and Plan. The undersigned Holder of a General Unsecured Claim in Class 5 under the Combined Disclosure Statement and Plan, as described in Item 1 above, votes all such Claims to (check one box):

☐ **Accept** the Combined Disclosure Statement and Plan

OR

☐ **Reject** the Combined Disclosure Statement and Plan

Item 3. Optional Opt-Out of Releases.

Following Confirmation, subject to Article X of the Combined Disclosure Statement and Plan, the Combined Disclosure Statement and Plan will be substantially consummated on the Effective Date. Among other things, effective as of the Confirmation Date but subject to the occurrence of the Effective Date, certain release, injunction, exculpation, and discharge provisions set forth in Article IX of the Combined Disclosure Statement and Plan will become effective. In determining how to cast your vote on the Combined Disclosure Statement and Plan, it is important to read the provisions contained in Article X of the Combined Disclosure Statement and Plan very carefully so that you understand how confirmation and substantial consummation of the Combined Disclosure Statement and Plan—which effectuates such provisions—will affect you and any

³ For voting purposes only, subject to tabulation rules.

Claim(s) you may hold against the Debtors and/or certain other Released Parties specified in the Combined Disclosure Statement and Plan.⁴

Article IX.C of the Combined Disclosure Statement and Plan contains the following provision:

C. Releases by the Releasing Parties⁵ Other Than the Debtors

Notwithstanding anything contained herein to the contrary, upon and as of the Effective Date, each Releasing Party (other than the Debtors and the Estates) releases each Debtor, the Estates, and each other Released Party from any and all claims and Causes of Action, whether known or unknown, including any derivative claims, asserted on behalf of the Debtors and the Estates, that such Entity would have been legally entitled to assert (whether individually or collectively), based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the management, ownership, or operation thereof), any securities issued by the Debtors and the ownership thereof, the Term Loan Facility, the Equipment Financing Agreements, the Debtors' in- or out-of-court restructuring efforts, any Avoidance Actions (but excluding Avoidance Actions brought as counterclaims or defenses to claims actually asserted and pursued against the Debtors), intercompany transactions, the Chapter 11 Cases, the Canadian Proceedings, the

⁴ “**Released Party**” means each Person or Entity identified as a Released Party in the Plan Supplement as recommended by the Independent Subcommittee and filed on the Bankruptcy Court’s docket no later than July 7, 2026, which may include, each of the following solely in its capacity as such and the extent permitted by applicable law: (a)(i) the Debtors; (ii) the Estates; and (iii) with respect to each Debtor, each Debtor’s directors, managers, members, officers, principals, committees (including special committees or subcommittees), the Investigation Subcommittee, Restructuring Committee, Chief Restructuring Officer, the Information Officer; (iv) each Related Party of each Entity in clauses (a)(i)-(a)(iii); and (b)(i) the Committee and its members, each in their capacities as such; and (ii) with respect to the Committee, its retained Professionals, including its attorneys, and financial advisors; *provided, however*, that in each case, an Entity shall not be a Released Party if it: (x) elects to opt out of the releases set forth in Article IX of the Combined Disclosure Statement and Plan; or (y) timely objects to the releases set forth in Article IX of the Combined Disclosure Statement and Plan and such objection is not resolved before Confirmation. For the avoidance of doubt, the Non-Released Parties shall not be a “Released Party” under the Combined Disclosure Statement and Plan and shall not receive a release under the Combined Disclosure Statement and Plan. **For more information on the Released Parties, see Articles I.G, I.H, and I.I of the Combined Disclosure Statement and Plan describing the Independent Investigation, the Committee Investigation, and Potential Released Parties.**

Interested parties will be able to obtain and view the list of identified Released Parties no later than July 7, 2026, free of charge at the following website: <https://restructuring.ra.kroll.com/bitcoindepot>.

⁵ “**Releasing Parties**” means each of the following, solely in its capacity as such: (a)(i) the Debtors; and (ii) the Estates; (b)(i) all Holders of Claims and Interests that vote to accept the Combined Disclosure Statement and Plan but do not opt out of granting the releases set forth herein; (ii) all Holders of Claims or Interests whose vote to accept or reject the Combined Disclosure Statement and Plan is solicited but that do not vote either to accept or to reject the Combined Disclosure Statement and Plan and do not opt out of granting the releases set forth herein; (iii) all Holders of Claims or Interests that are presumed to accept the Combined Disclosure Statement and Plan but do not opt out of granting the releases set forth herein; (vi) with respect to each of the foregoing parties in clauses (b)(i) through (b)(vi), each of such Entity’s current and former Affiliates; (v) with respect to each of the foregoing parties in clauses (b)(i) through (b)(vi), each of such Entity’s Related Party for which such Entity is legally entitled to bind such Related Party to the releases contained in the Combined Disclosure Statement and Plan under applicable law (in each case, solely in its capacity as such); and (c)(i) the members of any statutory committee, including the Committee, appointed in the Chapter 11 Cases and (ii) such committee’s Professionals.

formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan, the Sales Process, or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any post-Effective Date obligations of any Person or Entity under the Combined Disclosure Statement and Plan, any 363 Asset Sale Transaction Documents, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Combined Disclosure Statement and Plan or any 363 Asset Sale; (b) any Non-Released Party; or (c) any Person or Entity from any claim or Causes of Action related to an act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence by such Person or Entity.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the foregoing releases, which includes by reference each of the related provisions and definitions contained herein, and, further, shall constitute the Bankruptcy Court's finding that such releases are: (a) consensual; (b) essential to the Confirmation of the Combined Disclosure Statement and Plan; (c) given in exchange for the good and valuable consideration provided by the Released Parties; (d) a good faith settlement and compromise of the claims released by the Releasing Parties; (e) in the best interests of the Debtors and their Estates; (f) fair, equitable, and reasonable; (g) given and made after due notice and opportunity for hearing; and (h) a bar to any of the Releasing Parties asserting any claim or Cause of Action released pursuant to the foregoing releases.

Check the box below if you elect not to grant the releases contained in Article IX.C of the Combined Disclosure Statement and Plan. Election to withhold consent is at your option. If you submit a Ballot accepting or rejecting the Combined Disclosure Statement and Plan, or if you abstain from submitting a Ballot, and in either case, you do not check the box below, you will be deemed to consent to the releases contained in Article IX.C of the Combined Disclosure Statement and Plan to the fullest extent permitted by applicable law. Please be advised that your decision to opt out does not affect the amount of distribution you will receive under the Combined Disclosure Statement and Plan. Specifically, your recovery under the Combined Disclosure Statement and Plan will be the same whether or not you opt out of the releases contained in Article IX.C of the Combined Disclosure Statement and Plan.

The Holder of a Class 5 General Unsecured Claim set forth in Item 1 elects to:

☐ **OPT OUT** of the Releases Contained in Article IX.C of the Combined Disclosure Statement and Plan

IF YOU VOTE TO ACCEPT OR REJECT THE COMBINED DISCLOSURE STATEMENT AND PLAN AND YOU DO NOT CHECK THE “OPT OUT” BOX IN ITEM 3 AND TIMELY SUBMIT YOUR BALLOT, YOU WILL BE DEEMED TO CONSENT TO THE RELEASES OF THE RELEASED PARTIES SET FORTH IN ARTICLE IX.C OF THE COMBINED DISCLOSURE STATEMENT AND PLAN.

IF YOU ABSTAIN FROM VOTING ON THE COMBINED DISCLOSURE STATEMENT AND PLAN AND YOU DO NOT TIMELY SUBMIT YOUR BALLOT WITH THE “OPT OUT” BOX IN ITEM 3 CHECKED, YOU WILL BE DEEMED TO CONSENT TO THE RELEASES OF THE RELEASED PARTIES SET FORTH IN ARTICLE IX.C OF THE COMBINED DISCLOSURE STATEMENT AND PLAN.

Item 4: *Certifications.* By returning this Ballot, the undersigned Holder of a Class 5 General Unsecured Claim under the Combined Disclosure Statement and Plan, as described in Item 1 above, certifies that (a)(i) it was the record Holder of the Claims described in Item 1 on June 22, 2026, and/or (ii) it has full power and authority to vote to accept or reject the Combined Disclosure Statement and Plan; (b) it has received a copy of the Combined Disclosure Statement and Plan (and all attachments and supplements thereto); (c) the Holder has cast the same vote with respect to all of its Class 5 Claims described in Item 1; and (d) no other Class 5 Ballots with respect to the amount of the Claims described in Item 1 have been cast or, if any other Class 5 Ballots have been cast with respect to such Claims, then any such earlier Class 5 Ballots are hereby revoked. The undersigned understands that an otherwise properly completed, executed and timely-returned Ballot that does not indicate either acceptance or rejection of the Combined Disclosure Statement and Plan or indicates both acceptance and rejection of the Combined Disclosure Statement and Plan will not be counted. By signing this Ballot you also are acknowledging that your vote is subject to all terms or conditions set forth in the Combined Disclosure Statement and Plan.

Name of Holder:

Signature:

Print Name:

Title: _____

Street Address: _____

City, State and Zip Code: _____

Telephone Number: _____

Email Address: _____

Date Completed: _____

PLEASE PROMPTLY RETURN YOUR COMPLETED BALLOT.

BALLOTS MAY BE SUBMITTED VIA THE E-BALLOT PORTAL, IN THE RETURN ENVELOPE PROVIDED, OR AS DIRECTED IN THE VOTING INSTRUCTIONS.

IN ORDER TO COUNT, YOUR COMPLETED BALLOT MUST BE RECEIVED NO LATER THAN 5:00 P.M. (CENTRAL TIME) ON JULY 30, 2026 OR THE VOTES TRANSMITTED THEREBY WILL NOT BE COUNTED, EXCEPT IN THE DEBTORS' DISCRETION.

IF YOU HAVE ANY QUESTIONS REGARDING THIS BALLOT OR THE VOTING PROCEDURES, OR IF YOU NEED ADDITIONAL COPIES OF THIS BALLOT, THE COMBINED DISCLOSURE STATEMENT AND PLAN, OR OTHER RELATED MATERIALS OR DOCUMENTS, PLEASE CALL THE SOLICITATION AGENT AT (844) 339-4117 (U.S./CANADA, TOLL FREE) OR +1 (332) 232-7827 (INTERNATIONAL, TOLL) OR EMAIL AT BITCOINDEPOTINFO@RA.KROLL.COM WITH A REFERENCE TO "BITCOIN DEPOT SOLICITATION INQUIRY" IN THE SUBJECT LINE.

INSTRUCTIONS FOR COMPLETING THE BALLOT

1. In order for your vote to count, you must:
 - a) In Item 2, indicate either acceptance or rejection of the Combined Disclosure Statement and Plan by checking the appropriate box;
 - b) Make sure to read the information regarding releases in Item 3 and check the box **if you elect to opt out** of the releases;
 - c) Review the certifications in Item 4 of the Ballot; and either
 - i. electronically complete, sign, and return your customized electronic Ballot by utilizing the “E-Ballot” platform on Kroll’s website so that it is **actually received** by Kroll no later than the Voting Deadline of 5:00 P.M. Central Time on July 30, 2026 (unless such time is extended by the Debtors); **OR**
 - ii. complete, sign, and return your Ballot by first class mail, overnight courier or hand delivery per mailing instructions provided above so that it is **actually received** by Kroll no later than the Voting Deadline of 5:00 P.M. Central Time on July 30, 2026 (unless such time is extended by the Debtors). A pre-addressed, postage pre-paid return envelope is enclosed for your convenience. Any unsigned Ballot will not be counted.

2. **The method of delivery of your Ballot is at your election and at your own risk. YOU ARE STRONGLY ENCOURAGED TO SUBMIT YOUR BALLOT VIA THE E-BALLOT PLATFORM. Kroll’s “E-Ballot” platform is the sole manner in which Ballots will be accepted via electronic or online transmission. Ballots submitted by facsimile, email or other means of electronic transmission will not be counted. If voting online, to have your vote counted, you must electronically complete, sign, and submit the electronic Ballot by utilizing the E-Ballot platform on Kroll’s website. Your Ballot must be received by Kroll no later than the Voting Deadline, unless such time is extended by the Debtors.**

Creditors who cast a Ballot using Kroll’s “E-Ballot” platform should NOT also submit a paper Ballot.

If you are unable to use the E-Ballot platform or need assistance from Kroll in completing and submitting your Ballot, please contact Kroll by email—with a reference to “Bitcoin Depot Solicitation Inquiry” in the subject line—to: bitcoindepotinfo@ra.kroll.com or by telephone at (844) 339-4117 (U.S./Canada, toll free) or +1 (332) 232-7827 (international, toll).

3. A properly completed, executed, and timely-returned Ballot that either (a) indicates both an acceptance and rejection of the Combined Disclosure Statement and Plan or (b) fails to indicate either an acceptance or rejection of the Combined Disclosure Statement and Plan will not be counted.

4. You must vote all your Claims within a single Class under the Combined Disclosure Statement and Plan either to accept or reject the Combined Disclosure Statement and Plan. Accordingly, a Ballot (or multiple Ballots with respect to Claims within a single Class) that partially rejects and partially accepts the Combined Disclosure Statement and Plan will not be counted.

5. If you cast more than one Ballot voting the same Claim prior to the Voting Deadline, the last valid Ballot timely received shall be deemed to reflect the voter's intent and shall supersede and revoke any earlier received Ballot. If you simultaneously cast inconsistent duplicate Ballots with respect to the same Claim, such Ballots shall not be counted.
 6. Any Ballot cast by a person or entity that did not hold a Claim in Class 5 (General Unsecured Claims) as of the Voting Record Date will not be counted.
 7. Any Ballot that is illegible or that contains insufficient information to permit the identification of the claimant will not be counted.
 8. The Ballot does not constitute, and shall not be deemed to be, a proof of claim or equity interest or an assertion or admission of a Claim or an Interest.
 9. It is important that you vote. The Combined Disclosure Statement and Plan can be confirmed by the Court and thereby made binding upon you if it is accepted by the Holders of (a) at least two-thirds in dollar amount and more than one-half in number of Claims in each Class entitled to vote and that actually vote on the Combined Disclosure Statement and Plan and (b) at least two-thirds in number of Interests in each Class entitled to vote and that actually vote on the Combined Disclosure Statement and Plan, and if it otherwise satisfies the requirements of section 1129(a) of the Bankruptcy Code. The votes of Claims actually voted in your Class will bind both those who vote and those who do not vote. If the requisite acceptances are not obtained, the Court nonetheless may confirm the Combined Disclosure Statement and Plan if it finds that the Combined Disclosure Statement and Plan: (a) provides fair and equitable treatment to, and does not unfairly discriminate against, the Class or Classes voting to reject the Combined Disclosure Statement and Plan; and (b) otherwise satisfies the requirements of section 1129(b) of the Bankruptcy Code.
 10. Each Ballot you receive is for voting only your Claim described in that Ballot. Please complete and return each Ballot you receive. The attached Ballot is designated only for voting Class 5 General Unsecured Claims.
 11. The Ballot is not a letter of transmittal and may not be used for any purposes other than to cast a vote to accept or reject the Combined Disclosure Statement and Plan. Holders should not surrender, at this time, certificates (if any) representing their securities. No party will accept delivery of any such certificates surrendered together with this Ballot.
 12. NO PERSON HAS BEEN AUTHORIZED TO GIVE ANY INFORMATION OR ADVICE, OR TO MAKE ANY REPRESENTATION, OTHER THAN WHAT IS CONTAINED IN THE MATERIALS MAILED WITH THIS BALLOT OR OTHER SOLICITATION MATERIALS APPROVED BY THE COURT, INCLUDING, WITHOUT LIMITATION, THE COMBINED DISCLOSURE STATEMENT AND PLAN.
 13. PLEASE RETURN YOUR BALLOT PROMPTLY.
- IF YOU HAVE ANY QUESTIONS REGARDING THIS BALLOT OR THE PROCEDURES GENERALLY, OR IF YOU NEED ADDITIONAL COPIES OF THE BALLOT OR OTHER ENCLOSED MATERIALS, PLEASE CONTACT KROLL BY EMAIL—WITH A REFERENCE TO “BITCOIN DEPOT SOLICITATION INQUIRY” IN THE SUBJECT LINE—TO: BITCOINDEPOTINFO@RA.KROLL.COM OR BY TELEPHONE AT (844) 339-4117 (U.S./CANADA, TOLL FREE) or +1 (332) 232-7827 (INTERNATIONAL, TOLL). THE SOLICITATION AGENT IS NOT AUTHORIZED TO PROVIDE LEGAL ADVICE.

EXHIBIT E

Notice of Non-Voting Status

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	)	
	)	Chapter 11
	)	
BITCOIN DEPOT INC., <i>et al.</i> ,	)	Case No. 26–90528 (CML)
	)	
Debtors. ¹	)	(Jointly Administered)
	)	

**NOTICE OF (A) NON-VOTING STATUS,
(B) DEADLINE FOR FILING OBJECTIONS TO
FINAL APPROVAL OF COMBINED DISCLOSURE STATEMENT AND PLAN
AND CONFIRMATION OF PLAN, AND (C) OTHER RELEVANT INFORMATION**

PLEASE TAKE NOTICE THAT on May 17, 2026 (the “*Petition Date*”), Bitcoin Depot Inc., and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “*Debtors*”) filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “*Bankruptcy Code*”) in the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the “*Court*”). On June 24, 2026, the Debtors filed the *Debtors’ First Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation* [Docket No. [●]] (as may be modified, amended, or supplemented, the “*Combined Disclosure Statement and Plan*”), pursuant to sections 1125 and 1126(b) of the Bankruptcy Code. Copies of the Combined Disclosure Statement and Plan may be obtained upon request of the Debtors’ counsel at the address specified below and are on file with the Clerk of the Court, 515 Rusk Street, Houston, Texas 77002 where they are available for review during normal operating hours. The Combined Disclosure Statement and Plan is also available for inspection for a fee on the Court’s website at www.txs.uscourts.gov or for review and download free of charge on the Debtors’ restructuring website at <https://restructuring.ra.kroll.com/bitcoindepot>.² Printed copies of the Combined Disclosure Statement and Plan and the other documents filed in these chapter 11 cases may be obtained free of charge by contacting Kroll Restructuring Administration

¹ The Debtors in these Chapter 11 Cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors’ corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Combined Disclosure Statement and Plan as applicable. The statements contained herein are summaries of the provisions contained in the Combined Disclosure Statement and Plan and do not purport to be precise or complete statements of all the terms and provisions of the Combined Disclosure Statement and Plan or documents referred therein. To the extent there is a discrepancy between the terms herein and the Combined Disclosure Statement and Plan, the Combined Disclosure Statement and Plan, as applicable, shall govern and control.

LLC, the Debtors' claims, noticing, and solicitation agent ("**Kroll**" or the "**Solicitation Agent**") via (a) telephone at (844) 339-4117 (U.S./Canada, toll free) or +1 (332) 232-7827 (international, toll) or (b) email at bitcoindepotinfo@ra.kroll.com (with "Bitcoin Depot Solicitation Inquiry" in the subject line).

Non-Voting Status

YOU ARE ADVISED AND ENCOURAGED TO CAREFULLY REVIEW AND CONSIDER THE COMBINED DISCLOSURE STATEMENT AND PLAN, INCLUDING THE RELEASE, EXCULPATION, AND INJUNCTION PROVISIONS, AS YOUR RIGHTS MIGHT BE AFFECTED. CERTAIN RELEASE, EXCULPATION, AND INJUNCTION PROVISIONS MAY AFFECT YOUR RIGHTS REGARDLESS OF WHETHER YOU ARE ENTITLED TO VOTE ON THE COMBINED DISCLOSURE STATEMENT AND PLAN.

ANY PERSON OR ENTITY WHO OPPOSES THE COMBINED DISCLOSURE STATEMENT AND PLAN, INCLUDING THE RELEASE, EXCULPATION, OR INJUNCTION PROVISIONS SET FORTH THEREIN AND RESTATED BELOW, SHOULD FILE A TIMELY OBJECTION TO THE COMBINED DISCLOSURE STATEMENT AND PLAN IN ACCORDANCE WITH THIS NOTICE. UNLESS AN OBJECTION IS TIMELY SERVED AND FILED IN ACCORDANCE WITH THIS NOTICE, IT MAY NOT BE CONSIDERED BY THE COURT AT THE COMBINED HEARING.

You are receiving this notice (this "**Notice of Non-Voting Status**") because, under the terms of the Combined Disclosure Statement and Plan, you are a Holder of Claim(s) in a Class that has been presumed to either accept or reject the Combined Disclosure Statement and Plan (Class 1 – Senior Priority Lien Claims, Class 2 – Other Priority Claims, Class 7 – Subordinated Claims, and Class 9 – Equity Interests) and is therefore not entitled to vote on the Combined Disclosure Statement and Plan. Accordingly, this Notice of Non-Voting Status is being mailed to you for your information only. If you are a Holder of a Claim in Class 1 or

Class 2, this Notice of Non-Voting Status also provides you the opportunity to opt out of certain releases contained in the Combined Disclosure Statement and Plan by completing and returning the enclosed Opt-Out Form. If you are a Holder of a Claim or Interest in Classes 7 or 9, you are not required to take any action with respect to the releases, and no Opt-Out Form is enclosed with your notice.

If, notwithstanding this Notice of Non-Voting Status, you believe that you may have a Claim or Interest against the Debtors that should be classified in a Class that is entitled to vote on the Combined Disclosure Statement and Plan, you should immediately request the appropriate Ballot by contacting the Solicitation Agent.

Executory Contracts and Unexpired Leases

On the Effective Date, except as otherwise provided herein or in any contract, instrument, release, or other agreement or document entered into in connection with the Combined Disclosure Statement and Plan, the Combined Disclosure Statement and Plan shall serve as a motion under sections 365 and 1123(b)(2) of the Bankruptcy Code to reject all Executory Contracts and Unexpired Leases, other than the Retained Executory Contracts and Unexpired Leases, and all Executory Contracts and Unexpired Leases shall be rejected as of the Effective Date without the need for any further notice to or action, order, or approval of the Bankruptcy Court, except for any Executory Contract or Unexpired Lease: (1) that has been assumed by the Debtors and assigned to any Purchaser in connection with a 363 Asset Sale; (2) that has been previously rejected or assumed by a Final Order; (3) that is the subject of a separate motion or notice pursuant to the Rejection Procedures to assume or reject Executory Contracts or Unexpired Leases that is pending on the Effective Date; (4) that is subject to a motion or notice pursuant to the Rejection Procedures to reject an Executory Contract or Unexpired Lease pursuant to which the requested effective date of such rejection is after the Effective Date; (5) that is a Retained Executory Contract or Unexpired Lease or (6) that has previously expired or terminated pursuant to its own terms or by agreement of the parties thereto.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's order approving the rejection of Executory Contracts or Unexpired Leases as set forth herein pursuant to sections 365(a) and 1123 of the Bankruptcy Code. Except as otherwise specifically set forth herein, the rejection of Executory Contracts and Unexpired Leases pursuant to the Combined Disclosure Statement and Plan is effective as of the Effective Date. Any motions to reject Executory Contracts or Unexpired Leases pending on the Effective Date shall be subject to approval by the Bankruptcy Court on or after the Effective Date.

IF YOU DO NOT OBJECT TO THE PROPOSED REJECTION OF YOUR EXECUTORY CONTRACT OR UNEXPIRED LEASE BEFORE THE OBJECTION DEADLINE: (A) YOUR EXECUTORY CONTRACT OR UNEXPIRED LEASE SHALL BE REJECTED AS OF THE EFFECTIVE DATE, IN WHICH CASE YOU WILL BE DEEMED TO HAVE CONSENTED AND WILL BE BOUND BY ORDER OF THE BANKRUPTCY COURT TO SUCH REJECTION; (B) YOU WILL BE FOREVER BARRED AND ESTOPPED FROM ASSERTING OR CLAIMING AGAINST THE DEBTORS THAT ANY ADDITIONAL AMOUNTS ARE DUE OR DEFAULTS EXIST UNDER SUCH EXECUTORY CONTRACT OR UNEXPIRED LEASE; AND (C) ANY CLAIMS YOU HAVE FILED ON ACCOUNT OF SUCH EXECUTORY CONTRACT OR UNEXPIRED LEASE SHALL BE DISALLOWED AND EXPUNGED IN THESE CHAPTER 11 CASES AS TO THE DEBTORS AND THEIR RESPECTIVE ESTATES.

Objections to the Combined Disclosure Statement and Plan

The deadline for filing objections to the Combined Disclosure Statement and Plan is **July 30, 2026, at 5:00 p.m. (Central Time)**. Any objections (each respectively, an "*Objection*") must: (a) be in writing; (b) comply with the Federal Rules of Bankruptcy Procedure and the Bankruptcy Local Rules for the Southern District of Texas; (c) state the name and address of the

objecting party, the nature and amount of Claims or Interests held or asserted by the objecting party against the Debtors; and (d) state with particularity the legal and factual basis for such objections, and the specific grounds thereof.

Objections must be filed with the Court and served so as to be **actually received** no later than **July 30, 2026, at 5:00 p.m. (Central Time)**, by the following parties:

- a. proposed counsel to the Debtors, Vinson & Elkins LLP, 845 Texas Avenue, Suite 4700, Houston, Texas 77002, Attn: Paul E. Heath and Sara Zoglman and 1114 Avenue of the Americas, 32nd Floor, New York, New York 10036 Attn: David S. Meyer and Jessica C. Peet;
- b. counsel to the Term Loan Agent, Alston & Bird LLP, 90 Park Avenue, New York, New York 10016, Attn: James Vincequerra;
- c. the U.S. Trustee, 515 Rusk Street, Suite 3516, Houston, Texas 77002, Attn: Andrew Jimenez and Ha Nguyen;
- d. counsel to the Committee, Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, New York 10019, Attn: James H. Burbage and Emma Kari; and
- e. those persons who have formally appeared in these Chapter 11 Cases and requested service pursuant to Bankruptcy Rule 2002.

UNLESS AN OBJECTION IS TIMELY SERVED AND FILED IN ACCORDANCE WITH THIS NOTICE OF NON-VOTING STATUS, IT MAY NOT BE CONSIDERED BY THE COURT.

AS DESCRIBED ABOVE, YOU ARE ADVISED TO CAREFULLY REVIEW AND CONSIDER THE COMBINED DISCLOSURE STATEMENT AND PLAN, INCLUDING THE RELEASE, EXCULPATION, AND INJUNCTION PROVISIONS, AS YOUR RIGHTS MIGHT BE AFFECTED.

Summary of Plan Treatment

The following chart summarizes the treatment provided by the Combined Disclosure Statement and Plan for each Class of Claims against and Interests in the Debtors, and indicates the voting status of each Class:

Class	Claim or Interest	Treatment	Status	Voting Rights
1	Senior Priority Lien Claims	To the extent there are any Allowed Senior Priority Lien Claims, unless the Holder of such Claim and the applicable Debtor or the Liquidation Trustee, as applicable, agree to a different treatment, on the Effective Date, or as soon as practicable thereafter, each Holder of an Allowed Senior Priority Lien Claim (if any) shall receive, at the option of the applicable Debtor or the Liquidation Trustee: payment in full in Cash of its Allowed Senior Priority Lien Claim; the collateral securing its Allowed Senior Priority Lien Claim; or such other treatment that renders its Allowed Senior Priority Lien Claim Unimpaired in accordance with section 1124 of the Bankruptcy Code.	Unimpaired	Not Entitled to Vote (Deemed to Accept)
2	Other Priority Claims	Each Holder of an Allowed Other Priority Claim shall receive, at the option of the Debtors or the Liquidation Trustee, payment in full in Cash on the Effective Date, or treatment otherwise consistent with section 1129(a)(9)(c) of the Bankruptcy Code, unless the Holder of such Claim and the applicable Debtor or the Liquidation Trustee, as applicable, agree to a less favorable different treatment.	Unimpaired	Not Entitled to Vote (Deemed to Accept)

Class	Claim or Interest	Treatment	Status	Voting Rights
3	Term Loan Claims	In full and final satisfaction, compromise, settlement, release, and discharge of its Claim (unless the applicable Holder agrees to a less favorable treatment), each Holder of an Allowed Term Loan Claim shall receive on the Effective Date or as soon as reasonably practicable thereafter from Cash on deposit in the Adequate Protection Account: (i) in the event of a Term Loan Settlement, such Holder's <i>Pro Rata</i> share of the Term Loan Settlement Amount, or (ii) after Allowance by a Final Order, Cash in an amount equal to such Holder's contractual share of the Allowed Term Loan Claims.	Impaired	Entitled to Vote
4	Equipment Financing Agreement Claims	In full and final satisfaction, compromise, settlement, release, and discharge of its Claim (unless the applicable Holder agrees to a less favorable treatment), each Holder of an Allowed Equipment Financing Agreement Claim shall receive on the Effective Date or as soon as reasonably practicable thereafter: (i) Cash in an amount equal to such Holder's applicable Equipment Financing Agreement Collateral Proceeds, and (ii) solely to the extent the amount of such Holder's Allowed Equipment Financing Agreement Claims as of the Petition Date exceeds the applicable Equipment Financing Agreement Collateral Proceeds, such Holder's <i>Pro Rata</i> share of Liquidation Trust Interests.	Impaired	Entitled to Vote
5	General Unsecured Claims	Each Holder of an Allowed General Unsecured Claim shall receive on the Effective Date or as soon as reasonably practicable thereafter its <i>Pro Rata</i> share of the Liquidation Trust Interests.	Impaired	Entitled to Vote

Class	Claim or Interest	Treatment	Status	Voting Rights
6	Intercompany Claims	On the Effective Date, Allowed Intercompany Claims, shall, at the election of the Liquidation Trustee, and subject to the orders of the CCAA Court in the Canadian Proceedings, be (a) Reinstated, (b) converted to equity, (c) otherwise set off, settled, distributed, contributed, cancelled, or released, or (d) otherwise addressed at the option of the Liquidation Trustee without any distribution, in each case in accordance with the Liquidation Trust Agreement. For the avoidance of doubt, no Intercompany Claim shall be entitled to vote or to receive a distribution under this Combined Disclosure Statement and Plan. For the avoidance of doubt, no Holder of an Intercompany Claim shall become a beneficiary of the Liquidation Trust.	Unimpaired / Impaired	Not Entitled to Vote (Presumed to Accept / Deemed to Reject)
7	Subordinated Claims	Holders of Subordinated Claims shall not receive any distribution on account of such Subordinated Claims. On the Effective Date, all Subordinated Claims shall be discharged, cancelled, released, and extinguished as of the Effective Date, and shall be of no further force or effect.	Impaired	Not Entitled to Vote (Deemed to Reject)
8	Intercompany Interests	On the Effective Date, Allowed Intercompany Interests shall, at the election of the Liquidation Trustee, and subject to the orders of the CCAA Court in the Canadian Proceedings, be (a) Reinstated, (b) set off, settled, addressed, distributed, contributed, merged, cancelled, or released, or (c) otherwise addressed at the option of the Liquidation Trustee, without any distribution, in each case in accordance with the Liquidation Trust Agreement. For the avoidance of doubt, no Holder of an Intercompany	Unimpaired / Impaired	Not Entitled to Vote (Presumed to Accept / Deemed to Reject)

Class	Claim or Interest	Treatment	Status	Voting Rights
		Interest shall become a beneficiary of the Liquidation Trust.		
9	Equity Interests	Holders of Equity Interests will not receive any distribution or property, on account of such Interests, which will be canceled, released, and extinguished as of the Effective Date, and will be of no further force or effect.	Impaired	Not Entitled to Vote (Deemed to Reject)

Releases, Exculpation, and Injunctions

Please be advised that Article IX of the Combined Disclosure Statement and Plan contains certain release, exculpation, and injunction provisions as follows:

Relevant Definitions

“Released Party” means each Person or Entity identified as a Released Party in the Plan Supplement as recommended by the Independent Subcommittee and filed on the Bankruptcy Court’s docket no later than July 7, 2026, which may include, each of the following solely in its capacity as such and the extent permitted by applicable law: (a)(i) the Debtors; (ii) the Estates; and (iii) with respect to each Debtor, each Debtor’s directors, managers, members, officers, principals, committees (including special committees or subcommittees), the Investigation Subcommittee, Restructuring Committee, Chief Restructuring Officer, the Information Officer; (iv) each Related Party of each Entity in clauses (a)(i)-(a)(iii); and (b)(i) the Committee and its members, each in their capacities as such; and (ii) with respect to the Committee, its retained Professionals, including its attorneys, and financial advisors; provided, however, that in each case, an Entity shall not be a Released Party if it: (x) elects to opt out of the releases set forth in Article IX of the Combined Disclosure Statement and Plan; or (y) timely objects to the releases set forth in Article IX of the Combined Disclosure Statement and Plan and such objection is not resolved before Confirmation. For the avoidance of doubt, the Non-Released Parties shall not be a “Released Party” under the Combined Disclosure Statement and Plan and shall not receive a release under the Combined Disclosure Statement and Plan. **For more information on the Released Parties, see Articles I.G, I.H, and I.I of the Combined Disclosure Statement and Plan describing the Independent Investigation, the Committee Investigation, and Potential Released Parties.**

Interested parties will be able to obtain and view the list of identified Released Parties no later than July 7, 2026, free of charge at the following website: <https://restructuring.ra.kroll.com/bitcoindepot>.

“Releasing Parties” means each of the following, solely in its capacity as such: (a)(i) the Debtors; and (ii) the Estates; (b)(i) all Holders of Claims and Interests that vote to accept the Combined Disclosure Statement and Plan but do not opt out of granting the releases set forth herein; (ii) all Holders of Claims or Interests whose vote to accept or reject the Combined

Disclosure Statement and Plan is solicited but that do not vote either to accept or to reject the Combined Disclosure Statement and Plan and do not opt out of granting the releases set forth herein; (iii) all Holders of Claims or Interests that are presumed to accept the Combined Disclosure Statement and Plan but do not opt out of granting the releases set forth herein; (vi) with respect to each of the foregoing parties in clauses (b)(i) through (b)(vi), each of such Entity's current and former Affiliates; (v) with respect to each of the foregoing parties in clauses (b)(i) through (b)(vi), each of such Entity's Related Party for which such Entity is legally entitled to bind such Related Party to the releases contained in the Combined Disclosure Statement and Plan under applicable law (in each case, solely in its capacity as such); and (c)(i) the members of any statutory committee, including the Committee, appointed in the Chapter 11 Cases and (ii) such committee's Professionals.

"Exculpated Parties" means the following Entities, each in their respective capacities as such: (a) the Debtors; (b) the Investigation Subcommittee; (c) the Committee; and (d) the members of the Committee and any other statutory committee appointed in the Chapter 11 Cases.

RELEASES BY THE DEBTORS

Notwithstanding anything contained herein to the contrary, pursuant to section 1123(b) of the Bankruptcy Code, for good and valuable consideration, on the Effective Date, each Released Party is deemed released by the Debtors and their Estates from any and all claims and Causes of Action, whether known or unknown, including any derivative claims, asserted or assertable on behalf of the Debtors or the Estates, that the Debtors or their Estates would have been legally entitled to assert in their own right (whether individually or collectively) or that any Holder of any Claim against, or Interest in, a Debtor or other Entity could have asserted on behalf of the Debtors or the Estates, based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the management, ownership, or operation thereof), any securities issued by the Debtors and the ownership thereof, the Term Loan Facility, the Equipment Financing Agreements, the Debtors' in or out-of-court restructuring efforts, any Avoidance Actions (but excluding Avoidance Actions brought as counterclaims or defenses to Claims actually asserted and pursued against the Debtors), intercompany transactions, the Chapter 11 Cases, the Canadian Proceedings, the formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any post-Effective Date obligations of any Person or Entity under the Combined Disclosure Statement and Plan, any 363 Asset Sale Transaction Documents, or any document, instrument, or agreement (including those set

forth in the Plan Supplement) executed to implement the Combined Disclosure Statement and Plan or any 363 Asset Sale; (b) any Non-Released Party; or (c) any Person or Entity from any claim or Causes of Action related to an act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence by such Person or Entity.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the Debtor Releases, which includes by reference each of the related provisions and definitions contained herein, and further, shall constitute the Bankruptcy Court's finding that the Debtor Releases are: (a) in exchange for the good and valuable consideration provided by the Released Parties, including the Released Parties' contributions to facilitating the Chapter 11 Cases, the Canadian Proceedings, and implementing the Combined Disclosure Statement and Plan; (b) a good faith settlement and compromise of the claims released by the Debtor Releases; (c) in the best interests of the Debtors and all Holders of Claims and Interests; (d) fair, equitable, and reasonable; (e) given and made after due notice and opportunity for hearing; and (f) a bar to any of the Liquidation Trust, Liquidation Trustee, Debtors or the Debtors' Estates asserting any claim or Cause of Action released pursuant to the Debtor Releases. Notwithstanding anything to the contrary in the foregoing, only those Parties or Entities recommended by the Investigation Subcommittee to be a Released Party shall be eligible to receive a release hereunder. Any such determination along with a summary of the findings of the Investigation Subcommittee with respect to each of the Released Parties will be included in the Plan Supplement. To the extent that the Investigation Subcommittee determines to recommend that any Debtor and the Estate thereto should not grant releases in favor of any Person or Entity with respect to any claims, obligation, rights, suits, damages, Causes of Action, remedies, and liabilities whatsoever, such Person or Entity shall be deemed a Non-Released Party.

RELEASES BY RELEASING PARTIES OTHER THAN THE DEBTORS

Notwithstanding anything contained herein to the contrary, upon and as of the Effective Date, each Releasing Party (other than the Debtors and the Estates) releases each Debtor, the Estates, and each other Released Party from any and all claims and Causes of Action, whether known or unknown, including any derivative claims, asserted on behalf of the Debtors and the Estates, that such Entity would have been legally entitled to assert (whether individually or collectively), based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the management, ownership, or operation thereof), any securities issued by the Debtors and the ownership thereof, the Term Loan Facility, the Equipment Financing Agreements, the Debtors' in- or out-of-court restructuring efforts, any Avoidance Actions (but excluding Avoidance Actions brought as counterclaims or defenses to claims actually asserted and pursued against the Debtors), intercompany transactions, the Chapter 11 Cases, the Canadian Proceedings, the formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the

Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan, the Sales Process, or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any post-Effective Date obligations of any Person or Entity under the Combined Disclosure Statement and Plan, any 363 Asset Sale Transaction Documents, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Combined Disclosure Statement and Plan or any 363 Asset Sale; (b) any Non-Released Party; or (c) any Person or Entity from any claim or Causes of Action related to an act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence by such Person or Entity.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the foregoing releases, which includes by reference each of the related provisions and definitions contained herein, and, further, shall constitute the Bankruptcy Court's finding that such releases are: (a) consensual; (b) essential to the Confirmation of the Combined Disclosure Statement and Plan; (c) given in exchange for the good and valuable consideration provided by the Released Parties; (d) a good faith settlement and compromise of the claims released by the Releasing Parties; (e) in the best interests of the Debtors and their Estates; (f) fair, equitable, and reasonable; (g) given and made after due notice and opportunity for hearing; and (h) a bar to any of the Releasing Parties asserting any claim or Cause of Action released pursuant to the foregoing releases.

EXCULPATION

Except as otherwise specifically provided herein, no Exculpated Party shall have or incur liability for and each Exculpated Party is hereby exculpated from any Cause of Action for any claim related to any act or omission taking place between the Petition Date and the Effective Date in connection with, relating to, or arising out of, the Chapter 11 Cases, the Canadian Proceedings, the formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan, the Sales Process, or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place between the Petition Date and the Effective Date, except for claims related to any act or omission that is determined in a Final Order by a court of competent

jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence; *provided* that, to the fullest extent permitted by applicable law, such Entities shall be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities regarding the Chapter 11 Cases, the Canadian Proceedings, and pursuant to the Combined Disclosure Statement and Plan.

The Exculpated Parties shall be deemed to have participated in good faith and in compliance with the applicable laws with regard to the solicitation of votes and distribution of consideration pursuant to the Combined Disclosure Statement and Plan and, therefore, are not, and on account of such distributions shall not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Combined Disclosure Statement and Plan or distributions made pursuant to the Combined Disclosure Statement and Plan.

INJUNCTION

Except as otherwise expressly provided herein or for obligations issued or required to be paid pursuant to the Combined Disclosure Statement and Plan or the Confirmation Order, all Holders of Claims and Interests who have held, hold, or may hold Claims or Interests that are treated under this Combined Disclosure Statement and Plan, or are barred by exculpation, are enjoined, from and after the Effective Date through and until the date upon which all remaining property of the Debtors' Estates vested in any Purchaser or the Liquidation Trust, as applicable, has been liquidated and distributed to any Purchaser, creditors, or otherwise in accordance with the terms of the Combined Disclosure Statement and Plan, and the Confirmation Order and the Combined Disclosure Statement and Plan has been fully administered, subject to further extension or reduction by motion on notice, with all parties' rights with respect to such extension or reduction reserved, from taking any of the following actions against, as applicable, the Debtors, the Exculpated Parties, or the Released Parties: (1) commencing or continuing, in any manner or in any place, any suit, action, or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests; (2) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Persons or Entities on account of or in connection with or with respect to any such Claims or Interests; (3) creating, perfecting, or enforcing any Lien or encumbrance of any kind against such Persons or Entities or the property of such Persons or Entities on account of or in connection with or with respect to any such Claims or Interests; (4) asserting any right of setoff or subrogation of any kind against any obligation due from such Persons or Entities or against the property of such Persons or Entities on account of or in connection with or with respect to any such Claims or Interests unless such Holder has Filed a motion requesting the right to perform such setoff on or before the Effective Date, and notwithstanding an indication of a Claim or Interest or otherwise that such Holder asserts, has, or intends to preserve any right of setoff pursuant to applicable law or otherwise; or (5) commencing or continuing in any manner any action or other proceeding of any kind, in each case on account of or in connection with or with respect to any such Claims or Interests treated under the Combined Disclosure Statement and Plan.

No Person or Entity may commence or pursue a claim or Cause of Action, as applicable, of any kind against the Exculpated Parties that relates to or is reasonably likely to relate to any act or omission in connection with, relating to, or arising out of a claim or Cause of Action, as applicable, subject to Article IX hereof, without the Bankruptcy Court (i) first determining, after notice and a hearing, that such claim or Cause of Action, as applicable, represents a colorable claim of any kind that has not been exculpated, released, or otherwise barred, and (ii) specifically authorizing such Person or Entity to bring such claim or Cause of Action, as applicable, against any such Exculpated Party; *provided, however*, that no claim or Cause of Action of any kind may be asserted, commenced or pursued against the Information Officer or any Related Party thereto without leave of the CCAA Court. At the hearing for the Bankruptcy Court to determine whether such claim or Cause of Action represents a colorable claim of any kind that has not been exculpated, released, or otherwise barred, the Bankruptcy Court may, or shall if any Exculpated Party, or other party in interest requests by motion (oral motion being sufficient), direct that such Person or Entity seeking to commence or pursue such claim or Cause of Action File a proposed complaint with the Bankruptcy Court embodying such claim or Cause of Action, such complaint satisfying the applicable Federal Rules of Civil Procedure, including Rule 8 and Rule 9 (as applicable), which the Bankruptcy Court shall assess before making a determination. For the avoidance of doubt, any party that obtains such determination and authorization and subsequently wishes to amend the authorized complaint or petition to add any Claims or Causes of Action not explicitly included in the authorized complaint or petition must obtain authorization from the Bankruptcy Court before filing any such amendment in the court where such complaint or petition is pending. The Bankruptcy Court reserves jurisdiction to adjudicate any such claims to the maximum extent provided by the law.

**CRITICAL INFORMATION REGARDING THE COMBINED DISCLOSURE
STATEMENT AND PLAN'S THIRD-PARTY RELEASES**

ARTICLE IX OF THE COMBINED DISCLOSURE STATEMENT AND PLAN CONTAINS
RELEASE, EXCULPATION, AND INJUNCTION PROVISIONS. THUS, YOU ARE
ADVISED TO REVIEW AND CONSIDER THE COMBINED DISCLOSURE STATEMENT
AND PLAN CAREFULLY BECAUSE YOUR RIGHTS MIGHT BE AFFECTED
THEREUNDER.

IF YOU ARE THE HOLDER OF A CLAIM OR INTEREST IN
CLASSES 1 OR 2 AND YOU DO NOT AFFIRMATIVELY OPT OUT
OF GRANTING THE THIRD-PARTY RELEASES AS DESCRIBED IN THE NOTICE
OF NON-VOTING STATUS, THEN YOU WILL BE BOUND BY SUCH RELEASES.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	)	
	)	Chapter 11
	)	
BITCOIN DEPOT INC., <i>et al.</i> ,	)	Case No. 26–90528 (CML)
	)	
Debtors. ¹	)	(Jointly Administered)
	)	

PLAN ARTICLE IX.C OPT-OUT FORM

If you are a Holder of a Claim in Class 1 (Senior Priority Lien Claims) or Class 2 (Other Priority Claims), by checking the box below and signing this Opt-Out Form, the undersigned exercises its option to opt out of the releases in favor of the Released Parties set forth in Article IX.C of the Combined Disclosure Statement and Plan.

☐ The undersigned hereby **OPTS OUT** of the releases in favor of the Released Parties set forth in Article IX.C of the Combined Disclosure Statement and Plan.

Date

Name of Holder of Claim or Interest (Print or Type)

Signature

Name and Title of Authorized Agent (Print or Type)

Address

City, State, Zip

Telephone / Email Address

¹ The Debtors in these Chapter 11 Cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors' claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors' corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

Completed Opt-Out Forms must be actually received by the Solicitation Agent **by 5:00 p.m. Central Time on July 30, 2026**. Send your completed Opt-Out Form by **ONLY ONE** of the following means of submission:

SUBMISSION VIA THE E-BALLOT PORTAL

Kroll will accept Opt-Out Forms if properly completed through the E-Ballot Portal. To submit your Opt-Out Form via the E-Ballot Portal, visit <https://restructuring.ra.kroll.com/bitcoindepot>, under the Case Navigation section of the website, click on “Submit E-Ballot”, and follow the instructions to submit your Opt-Out Form.

If you choose to submit your Opt-Out Form via the E-Ballot Portal, you should not return a hard copy of your Opt-Out Form.

IMPORTANT NOTE: You will need the following information to retrieve and submit your customized electronic Opt-Out Form:

Unique E-Opt-Out ID#: _____

The E-Ballot Portal is the sole manner in which Opt-Out Forms will be accepted via electronic or online transmission. Opt-Out Forms submitted by facsimile, email or other means of electronic transmission will not be counted.

SUBMISSION VIA FIRST CLASS MAIL, OVERNIGHT COURIER, OR HAND DELIVERY

Submission of your Opt-Out Form via the E-Ballot Portal is strongly recommended. However, you may submit the completed and signed paper original of your Opt-Out Form in the prepaid business reply envelope provided or otherwise via first class mail, overnight courier, or hand delivery to the Solicitation Agent:

If by First Class mail, overnight courier, or hand delivery:

Bitcoin Depot Inc. Ballot Processing Center
c/o Kroll Restructuring Administration LLC
850 3rd Avenue, Suite 412
Brooklyn, NY 11232

To arrange hand delivery of your Opt-Out Form, please contact the Solicitation Agent via email at bitcoindepotballots@ra.kroll.com (with “Bitcoin Depot Opt-Out Form Delivery” in the subject line) at least 24 hours prior to your arrival at the Kroll address above and provide the anticipated date and time of delivery.

Dated: [____], 2026
Houston, Texas

/s/ [Draft]

VINSON & ELKINS LLP

Paul E. Heath (TX 09355050)
Sara Zoglman (TX 24121600)
845 Texas Avenue, Suite 4700
Houston, Texas 77002
Tel: 713.758.2222
Fax: 713.758.2346
Email: pheath@velaw.com
szoglman@velaw.com

-and-

David S. Meyer (*pro hac vice* pending)
Jessica C. Peet (*pro hac vice* pending)
1114 Avenue of the Americas, 32nd Floor
New York, New York 10036
Tel: 212.237.0000
Fax: 212.237.0100
Email: dmeyer@velaw.com
jpeet@velaw.com

*Proposed Counsel to the Debtors and Debtors
in Possession*

EXHIBIT F

Combined Hearing Notice

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	)	
	)	Chapter 11
	)	
BITCOIN DEPOT INC., <i>et al.</i> ,	)	Case No. 26–90528 (CML)
	)	
Debtors. ¹	)	(Jointly Administered)
	)	

**NOTICE OF (A) COMBINED
HEARING TO CONSIDER FINAL
APPROVAL OF AND CONFIRMATION OF
THE COMBINED DISCLOSURE STATEMENT AND
PLAN, (B) DEADLINE FOR FILING OBJECTIONS TO FINAL
APPROVAL AND CONFIRMATION OF THE COMBINED DISCLOSURE
STATEMENT AND PLAN, AND (C) OTHER RELEVANT INFORMATION**

PLEASE TAKE NOTICE THAT on May 17, 2026 (the “*Petition Date*”), Bitcoin Depot Inc., and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “*Debtors*”) filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “*Bankruptcy Code*”) in the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the “*Court*”). On June 24, 2026, the Debtors filed the *Debtors’ First Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation* (as may be modified, amended, or supplemented, the “*Combined Disclosure Statement and Plan*”), pursuant to sections 1125 and 1126(b) of the Bankruptcy Code. Copies of the Combined Disclosure Statement and Plan may be obtained upon request of the Debtors’ counsel at the address specified below and are on file with the Clerk of the Court, 515 Rusk Street, Houston, Texas 77002 where they are available for review during normal operating hours. The Combined Disclosure Statement and Plan is also available for inspection for a fee on the Court’s website at www.txs.uscourts.gov or for review and download free of charge on the Debtors’ restructuring website at <https://restructuring.ra.kroll.com/bitcoindepot>.² Printed copies

¹ The Debtors in these Chapter 11 Cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors’ corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Combined Disclosure Statement and Plan as applicable. The statements contained herein are summaries of the provisions contained in the Combined Disclosure Statement and Plan and do not purport to be precise or complete statements of all the terms and provisions of the Combined Disclosure Statement and Plan or documents referred therein. To the extent there is a discrepancy between the terms herein and the Combined Disclosure Statement and Plan, the Combined Disclosure Statement and Plan, as applicable, shall govern and control.

YOU ARE ADVISED AND ENCOURAGED TO CAREFULLY REVIEW AND CONSIDER THE COMBINED DISCLOSURE STATEMENT AND PLAN, INCLUDING THE RELEASE, EXCULPATION, AND INJUNCTION PROVISIONS, AS YOUR RIGHTS MIGHT BE AFFECTED. CERTAIN RELEASE, EXCULPATION, AND INJUNCTION PROVISIONS MAY AFFECT YOUR RIGHTS REGARDLESS OF WHETHER YOU ARE ENTITLED TO VOTE ON THE COMBINED DISCLOSURE STATEMENT AND PLAN.

ANY PERSON OR ENTITY WHO OPPOSES THE COMBINED DISCLOSURE STATEMENT AND PLAN, INCLUDING THE RELEASE, EXCULPATION, OR INJUNCTION PROVISIONS SET FORTH THEREIN AND RESTATED BELOW, SHOULD FILE A TIMELY OBJECTION TO THE COMBINED DISCLOSURE STATEMENT AND PLAN IN ACCORDANCE WITH THIS NOTICE. UNLESS AN OBJECTION IS TIMELY SERVED AND FILED IN ACCORDANCE WITH THIS NOTICE, IT MAY NOT BE CONSIDERED BY THE COURT AT THE COMBINED HEARING.

of the Combined Disclosure Statement and Plan and the other documents filed in these chapter 11 cases may be obtained free of charge by contacting Kroll Restructuring Administration LLC, the Debtors' claims, noticing, and solicitation agent ("**Kroll**" or the "**Solicitation Agent**") via (a) telephone at (844) 339-4117 (U.S./Canada, toll free) or +1 (332) 232-7827 (international, toll) or (b) email at bitcoindepotinfo@ra.kroll.com (with "Bitcoin Depot Solicitation Inquiry" in the subject line).

Hearing on Adequacy and Confirmation of the Combined Disclosure Statement and Plan

The hearing (the "**Combined Hearing**") will be held **virtually by video conference** before the Honorable Christopher M. Lopez, United States Bankruptcy Judge, on **August 7, 2026, at 9:00 a.m. (Central Time)**, to consider the adequacy of and confirmation of the Combined Disclosure Statement and Plan, any objections thereto, and any other matter that may properly come before the Court. Information regarding access to the virtual hearing will be made available in accordance with the procedures of the United States Bankruptcy Court.

Participation at the Combined Hearing will only be permitted by an audio and video connection. Audio communication will be by use of the Court's dial-in facility. Parties may access the facility by calling 832-917-1510. Once connected, participants will be prompted to enter the conference room number. Judge Lopez's conference room number is 590153. Video communication will be conducted by use of the GoToMeeting platform. Participants may connect via the free GoToMeeting application or by clicking the GoToMeeting link available on Judge Lopez's home page. The meeting code is "JudgeLopez." Participants should click the settings icon in the upper right corner and enter their name under the personal information setting.

Hearing appearances must be made electronically in advance of both electronic and in-person hearings. To make an appearance, parties must click the "Electronic Appearance" link on Judge Lopez's home page, select the case name, complete the required fields, and click "Submit" to complete the appearance.

Please be advised that the Combined Hearing may be continued from time to time by the Court or the Debtors without further notice, other than by such adjournment being announced during the hearing or by a notice of adjournment filed with the Court and served on other parties entitled to notice.

Information Regarding the Combined Disclosure Statement and Plan

Voting Record Date. The Voting Record Date was June 22, 2026, which was the date for determining which Holders of Claims and Interests in Classes 3, 4, and 5 of the Combined Disclosure Statement and Plan were entitled to vote.

Objections to the Combined Disclosure Statement and Plan. The deadline for filing objections to the Combined Disclosure Statement and Plan is **July 30, 2026, at 5:00 p.m. (Central Time)**. Any objections (each respectively, an “***Objection***”) must: (a) be in writing; (b) comply with the Federal Rules of Bankruptcy Procedure and the Bankruptcy Local Rules for the Southern District of Texas; (c) state the name and address of the objecting party, the nature and amount of Claims or Interests held or asserted by the objecting party against the Debtors; and (d) state with particularity the legal and factual basis for such objections, and the specific grounds thereof.

Objections must be filed with the Court and served so as to be **actually received** no later than **July 30, 2026, at 5:00 p.m. (Central Time)**, by the following parties:

- a. proposed counsel to the Debtors, Vinson & Elkins LLP, 845 Texas Avenue, Suite 4700, Houston, Texas 77002, Attn: Paul E. Heath and Sara Zoglman and 1114 Avenue of the Americas, 32nd Floor, New York, New York 10036 Attn: David S. Meyer and Jessica C. Peet;
- b. counsel to the Term Loan Agent, Alston & Bird LLP, 90 Park Avenue, New York, New York 10016, Attn: James Vincequerra;
- c. the U.S. Trustee, 515 Rusk Street, Suite 3516, Houston, Texas 77002, Attn: Andrew Jimenez and Ha Nguyen;
- d. counsel to the Committee, Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, New York 10019, Attn: James H. Burbage and Emma Kari; and
- e. those persons who have formally appeared in these Chapter 11 Cases and requested service pursuant to Bankruptcy Rule 2002.

UNLESS AN OBJECTION IS TIMELY SERVED AND FILED IN ACCORDANCE WITH THIS NOTICE, IT MAY NOT BE CONSIDERED BY THE COURT.

AS DESCRIBED ABOVE, YOU ARE ADVISED TO CAREFULLY REVIEW AND CONSIDER THE COMBINED DISCLOSURE STATEMENT AND PLAN, INCLUDING THE RELEASE, EXCULPATION, AND INJUNCTION PROVISIONS, AS YOUR RIGHTS MIGHT BE AFFECTED.

Summary of Plan Treatment

The following chart summarizes the treatment provided by the Combined Disclosure Statement and Plan for each Class of Claims against and Interests in the Debtors, and indicates the voting status of each Class:

Class	Claim or Interest	Treatment	Status	Voting Rights
1	Senior Priority Lien Claims	To the extent there are any Allowed Senior Priority Lien Claims, unless the Holder of such Claim and the applicable Debtor or the Liquidation Trustee, as applicable, agree to a different treatment, on the Effective Date, or as soon as practicable thereafter, each Holder of an Allowed Senior Priority Lien Claim (if any) shall receive, at the option of the applicable Debtor or the Liquidation Trustee: payment in full in Cash of its Allowed Senior Priority Lien Claim; the collateral securing its Allowed Senior Priority Lien Claim; or such other treatment that renders its Allowed Senior Priority Lien Claim Unimpaired in accordance with section 1124 of the Bankruptcy Code.	Unimpaired	Not Entitled to Vote (Deemed to Accept)
2	Other Priority Claims	Each Holder of an Allowed Other Priority Claim shall receive, at the option of the Debtors or the Liquidation Trustee, payment in full in Cash on the Effective Date, or treatment otherwise consistent with section 1129(a)(9)(c) of the Bankruptcy Code, unless the Holder of such Claim and the applicable Debtor or the Liquidation Trustee, as applicable, agree to a less favorable different treatment.	Unimpaired	Not Entitled to Vote (Deemed to Accept)
3	Term Loan Claims	In full and final satisfaction, compromise, settlement, release, and discharge of its Claim (unless the applicable Holder agrees to a less favorable treatment), each Holder of	Impaired	Entitled to Vote

Class	Claim or Interest	Treatment	Status	Voting Rights
		an Allowed Term Loan Claim shall receive on the Effective Date or as soon as reasonably practicable thereafter from Cash on deposit in the Adequate Protection Account: (i) in the event of a Term Loan Settlement, such Holder's <i>Pro Rata</i> share of the Term Loan Settlement Amount, or (ii) after Allowance by a Final Order, Cash in an amount equal to such Holder's contractual share of the Allowed Term Loan Claims.		
4	Equipment Financing Agreement Claims	In full and final satisfaction, compromise, settlement, release, and discharge of its Claim (unless the applicable Holder agrees to a less favorable treatment), each Holder of an Allowed Equipment Financing Agreement Claim shall receive on the Effective Date or as soon as reasonably practicable thereafter: (i) Cash in an amount equal to such Holder's applicable Equipment Financing Agreement Collateral Proceeds, and (ii) solely to the extent the amount of such Holder's Allowed Equipment Financing Agreement Claims as of the Petition Date exceeds the applicable Equipment Financing Agreement Collateral Proceeds, such Holder's <i>Pro Rata</i> share of Liquidation Trust Interests.	Impaired	Entitled to Vote
5	General Unsecured Claims	Each Holder of an Allowed General Unsecured Claim shall receive on the Effective Date or as soon as reasonably practicable thereafter its <i>Pro Rata</i> share of the Liquidation Trust Interests.	Impaired	Entitled to Vote

Class	Claim or Interest	Treatment	Status	Voting Rights
6	Intercompany Claims	On the Effective Date, Allowed Intercompany Claims, shall, at the election of the Liquidation Trustee, and subject to the orders of the CCAA Court in the Canadian Proceedings, be (a) Reinstated, (b) converted to equity, (c) otherwise set off, settled, distributed, contributed, cancelled, or released, or (d) otherwise addressed at the option of the Liquidation Trustee without any distribution, in each case in accordance with the Liquidation Trust Agreement. For the avoidance of doubt, no Intercompany Claim shall be entitled to vote or to receive a distribution under this Combined Disclosure Statement and Plan. For the avoidance of doubt, no Holder of an Intercompany Claim shall become a beneficiary of the Liquidation Trust.	Unimpaired / Impaired	Not Entitled to Vote (Presumed to Accept / Deemed to Reject)
7	Subordinated Claims	Holders of Subordinated Claims shall not receive any distribution on account of such Subordinated Claims. On the Effective Date, all Subordinated Claims shall be discharged, cancelled, released, and extinguished as of the Effective Date, and shall be of no further force or effect.	Impaired	Not Entitled to Vote (Deemed to Reject)
8	Intercompany Interests	On the Effective Date, Allowed Intercompany Interests shall, at the election of the Liquidation Trustee, and subject to the orders of the CCAA Court in the Canadian Proceedings, be (a) Reinstated, (b) set off, settled, addressed, distributed, contributed, merged, cancelled, or released, or (c) otherwise addressed at the option of the Liquidation Trustee, without any distribution, in each case in accordance with the Liquidation Trust Agreement. For the avoidance of doubt, no Holder of an Intercompany	Unimpaired / Impaired	Not Entitled to Vote (Presumed to Accept / Deemed to Reject)

Class	Claim or Interest	Treatment	Status	Voting Rights
		Interest shall become a beneficiary of the Liquidation Trust.		
9	Equity Interests	Holders of Equity Interests will not receive any distribution or property, on account of such Interests, which will be canceled, released, and extinguished as of the Effective Date, and will be of no further force or effect.	Impaired	Not Entitled to Vote (Deemed to Reject)

Releases, Exculpation, and Injunctions

Please be advised that Article IX of the Combined Disclosure Statement and Plan contains certain release, exculpation, and injunction provisions as follows:

Relevant Definitions

“Released Party” means each Person or Entity identified as a Released Party in the Plan Supplement as recommended by the Independent Subcommittee and filed on the Bankruptcy Court’s docket no later than July 7, 2026, which may include, each of the following solely in its capacity as such and the extent permitted by applicable law: (a)(i) the Debtors; (ii) the Estates; and (iii) with respect to each Debtor, each Debtor’s directors, managers, members, officers, principals, committees (including special committees or subcommittees), the Investigation Subcommittee, Restructuring Committee, Chief Restructuring Officer, the Information Officer; (iv) each Related Party of each Entity in clauses (a)(i)-(a)(iii); and (b)(i) the Committee and its members, each in their capacities as such; and (ii) with respect to the Committee, its retained Professionals, including its attorneys, and financial advisors; provided, however, that in each case, an Entity shall not be a Released Party if it: (x) elects to opt out of the releases set forth in Article IX of the Combined Disclosure Statement and Plan; or (y) timely objects to the releases set forth in Article IX of the Combined Disclosure Statement and Plan and such objection is not resolved before Confirmation. For the avoidance of doubt, the Non-Released Parties shall not be a “Released Party” under the Combined Disclosure Statement and Plan and shall not receive a release under the Combined Disclosure Statement and Plan. **For more information on the Released Parties, see Articles I.G, I.H, and I.I of the Combined Disclosure Statement and Plan describing the Independent Investigation, the Committee Investigation, and Potential Released Parties.**

Interested parties will be able to obtain and view the list of identified Released Parties no later than July 7, 2026, free of charge at the following website: <https://restructuring.ra.kroll.com/bitcoindepot>.

“Releasing Parties” means each of the following, solely in its capacity as such: (a)(i) the Debtors; and (ii) the Estates; (b)(i) all Holders of Claims and Interests that vote to accept the Combined Disclosure Statement and Plan but do not opt out of granting the releases set forth herein; (ii) all Holders of Claims or Interests whose vote to accept or reject the Combined Disclosure Statement and Plan is solicited but that do not vote either to accept or to reject the

Combined Disclosure Statement and Plan and do not opt out of granting the releases set forth herein; (iii) all Holders of Claims or Interests that are presumed to accept the Combined Disclosure Statement and Plan but do not opt out of granting the releases set forth herein; (vi) with respect to each of the foregoing parties in clauses (b)(i) through (b)(vi), each of such Entity's current and former Affiliates; (v) with respect to each of the foregoing parties in clauses (b)(i) through (b)(vi), each of such Entity's Related Party for which such Entity is legally entitled to bind such Related Party to the releases contained in the Combined Disclosure Statement and Plan under applicable law (in each case, solely in its capacity as such); and (c)(i) the members of any statutory committee, including the Committee, appointed in the Chapter 11 Cases and (ii) such committee's Professionals.

"Exculpated Parties" means the following Entities, each in their respective capacities as such: (a) the Debtors; (b) the Investigation Subcommittee; (c) the Committee; and (d) the members of the Committee and any other statutory committee appointed in the Chapter 11 Cases.

RELEASES BY THE DEBTORS

Notwithstanding anything contained herein to the contrary, pursuant to section 1123(b) of the Bankruptcy Code, for good and valuable consideration, on the Effective Date, each Released Party is deemed released by the Debtors and their Estates from any and all claims and Causes of Action, whether known or unknown, including any derivative claims, asserted or assertable on behalf of the Debtors or the Estates, that the Debtors or their Estates would have been legally entitled to assert in their own right (whether individually or collectively) or that any Holder of any Claim against, or Interest in, a Debtor or other Entity could have asserted on behalf of the Debtors or the Estates, based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the management, ownership, or operation thereof), any securities issued by the Debtors and the ownership thereof, the Term Loan Facility, the Equipment Financing Agreements, the Debtors' in or out-of-court restructuring efforts, any Avoidance Actions (but excluding Avoidance Actions brought as counterclaims or defenses to Claims actually asserted and pursued against the Debtors), intercompany transactions, the Chapter 11 Cases, the Canadian Proceedings, the formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any post-Effective Date obligations of any Person or Entity under the Combined Disclosure Statement and Plan, any 363 Asset Sale Transaction Documents, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Combined Disclosure Statement

and Plan or any 363 Asset Sale; (b) any Non-Released Party; or (c) any Person or Entity from any claim or Causes of Action related to an act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence by such Person or Entity.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the Debtor Releases, which includes by reference each of the related provisions and definitions contained herein, and further, shall constitute the Bankruptcy Court's finding that the Debtor Releases are: (a) in exchange for the good and valuable consideration provided by the Released Parties, including the Released Parties' contributions to facilitating the Chapter 11 Cases, the Canadian Proceedings, and implementing the Combined Disclosure Statement and Plan; (b) a good faith settlement and compromise of the claims released by the Debtor Releases; (c) in the best interests of the Debtors and all Holders of Claims and Interests; (d) fair, equitable, and reasonable; (e) given and made after due notice and opportunity for hearing; and (f) a bar to any of the Liquidation Trust, Liquidation Trustee, Debtors or the Debtors' Estates asserting any claim or Cause of Action released pursuant to the Debtor Releases. Notwithstanding anything to the contrary in the foregoing, only those Parties or Entities recommended by the Investigation Subcommittee to be a Released Party shall be eligible to receive a release hereunder. Any such determination along with a summary of the findings of the Investigation Subcommittee with respect to each of the Released Parties will be included in the Plan Supplement. To the extent that the Investigation Subcommittee determines to recommend that any Debtor and the Estate thereto should not grant releases in favor of any Person or Entity with respect to any claims, obligation, rights, suits, damages, Causes of Action, remedies, and liabilities whatsoever, such Person or Entity shall be deemed a Non-Released Party.

RELEASES BY RELEASING PARTIES OTHER THAN THE DEBTORS

Notwithstanding anything contained herein to the contrary, upon and as of the Effective Date, each Releasing Party (other than the Debtors and the Estates) releases each Debtor, the Estates, and each other Released Party from any and all claims and Causes of Action, whether known or unknown, including any derivative claims, asserted on behalf of the Debtors and the Estates, that such Entity would have been legally entitled to assert (whether individually or collectively), based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the management, ownership, or operation thereof), any securities issued by the Debtors and the ownership thereof, the Term Loan Facility, the Equipment Financing Agreements, the Debtors' in- or out-of-court restructuring efforts, any Avoidance Actions (but excluding Avoidance Actions brought as counterclaims or defenses to claims actually asserted and pursued against the Debtors), intercompany transactions, the Chapter 11 Cases, the Canadian Proceedings, the formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the

pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan, the Sales Process, or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any post-Effective Date obligations of any Person or Entity under the Combined Disclosure Statement and Plan, any 363 Asset Sale Transaction Documents, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Combined Disclosure Statement and Plan or any 363 Asset Sale; (b) any Non-Released Party; or (c) any Person or Entity from any claim or Causes of Action related to an act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence by such Person or Entity.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the foregoing releases, which includes by reference each of the related provisions and definitions contained herein, and, further, shall constitute the Bankruptcy Court's finding that such releases are: (a) consensual; (b) essential to the Confirmation of the Combined Disclosure Statement and Plan; (c) given in exchange for the good and valuable consideration provided by the Released Parties; (d) a good faith settlement and compromise of the claims released by the Releasing Parties; (e) in the best interests of the Debtors and their Estates; (f) fair, equitable, and reasonable; (g) given and made after due notice and opportunity for hearing; and (h) a bar to any of the Releasing Parties asserting any claim or Cause of Action released pursuant to the foregoing releases.

EXCULPATION

Except as otherwise specifically provided herein, no Exculpated Party shall have or incur liability for and each Exculpated Party is hereby exculpated from any Cause of Action for any claim related to any act or omission taking place between the Petition Date and the Effective Date in connection with, relating to, or arising out of, the Chapter 11 Cases, the Canadian Proceedings, the formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan, the Sales Process, or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place between the Petition Date and the Effective Date, except for claims related to any act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence;

provided that, to the fullest extent permitted by applicable law, such Entities shall be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities regarding the Chapter 11 Cases, the Canadian Proceedings, and pursuant to the Combined Disclosure Statement and Plan.

The Exculpated Parties shall be deemed to have participated in good faith and in compliance with the applicable laws with regard to the solicitation of votes and distribution of consideration pursuant to the Combined Disclosure Statement and Plan and, therefore, are not, and on account of such distributions shall not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Combined Disclosure Statement and Plan or distributions made pursuant to the Combined Disclosure Statement and Plan.

INJUNCTION

Except as otherwise expressly provided herein or for obligations issued or required to be paid pursuant to the Combined Disclosure Statement and Plan or the Confirmation Order, all Holders of Claims and Interests who have held, hold, or may hold Claims or Interests that are treated under this Combined Disclosure Statement and Plan, or are barred by exculpation, are enjoined, from and after the Effective Date through and until the date upon which all remaining property of the Debtors' Estates vested in any Purchaser or the Liquidation Trust, as applicable, has been liquidated and distributed to any Purchaser, creditors, or otherwise in accordance with the terms of the Combined Disclosure Statement and Plan, and the Confirmation Order and the Combined Disclosure Statement and Plan has been fully administered, subject to further extension or reduction by motion on notice, with all parties' rights with respect to such extension or reduction reserved, from taking any of the following actions against, as applicable, the Debtors, the Exculpated Parties, or the Released Parties: (1) commencing or continuing, in any manner or in any place, any suit, action, or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests; (2) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Persons or Entities on account of or in connection with or with respect to any such Claims or Interests; (3) creating, perfecting, or enforcing any Lien or encumbrance of any kind against such Persons or Entities or the property of such Persons or Entities on account of or in connection with or with respect to any such Claims or Interests; (4) asserting any right of setoff or subrogation of any kind against any obligation due from such Persons or Entities or against the property of such Persons or Entities on account of or in connection with or with respect to any such Claims or Interests unless such Holder has Filed a motion requesting the right to perform such setoff on or before the Effective Date, and notwithstanding an indication of a Claim or Interest or otherwise that such Holder asserts, has, or intends to preserve any right of setoff pursuant to applicable law or otherwise; or (5) commencing or continuing in any manner any action or other proceeding of any kind, in each case on account of or in connection with or with respect to any such Claims or Interests treated under the Combined Disclosure Statement and Plan.

No Person or Entity may commence or pursue a claim or Cause of Action, as applicable, of any kind against the Exculpated Parties that relates to or is reasonably likely

to relate to any act or omission in connection with, relating to, or arising out of a claim or Cause of Action, as applicable, subject to Article IX hereof, without the Bankruptcy Court (i) first determining, after notice and a hearing, that such claim or Cause of Action, as applicable, represents a colorable claim of any kind that has not been exculpated, released, or otherwise barred, and (ii) specifically authorizing such Person or Entity to bring such claim or Cause of Action, as applicable, against any such Exculpated Party; *provided, however*, that no claim or Cause of Action of any kind may be asserted, commenced or pursued against the Information Officer or any Related Party thereto without leave of the CCAA Court. At the hearing for the Bankruptcy Court to determine whether such claim or Cause of Action represents a colorable claim of any kind that has not been exculpated, released, or otherwise barred, the Bankruptcy Court may, or shall if any Exculpated Party, or other party in interest requests by motion (oral motion being sufficient), direct that such Person or Entity seeking to commence or pursue such claim or Cause of Action File a proposed complaint with the Bankruptcy Court embodying such claim or Cause of Action, such complaint satisfying the applicable Federal Rules of Civil Procedure, including Rule 8 and Rule 9 (as applicable), which the Bankruptcy Court shall assess before making a determination. For the avoidance of doubt, any party that obtains such determination and authorization and subsequently wishes to amend the authorized complaint or petition to add any Claims or Causes of Action not explicitly included in the authorized complaint or petition must obtain authorization from the Bankruptcy Court before filing any such amendment in the court where such complaint or petition is pending. The Bankruptcy Court reserves jurisdiction to adjudicate any such claims to the maximum extent provided by the law.

Dated: [], 2026
Houston, Texas

/s/ [Draft]

VINSON & ELKINS LLP

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*Proposed Counsel to the Debtors and Debtors
in Possession*

This is Exhibit “F” referred to the in Affidavit of Thomas Studebaker sworn over videoconference in accordance with the *Administering Oath or Declaration Remotely Regulation*, O. Reg 431/20, on June 26, 2026, while I was located in the City of Toronto, in the Province of Ontario, and the affiant was located in the City of Boston in the State of Massachusetts.



Commissioner for Taking Affidavits (or as may be)

MARLEIGH ERYN DICK

LSO# 79390S

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

BITCOIN DEPOT INC., *et al.*,

Debtors.¹

)
) Chapter 11
)

) Case No. 26–90528 (CML)

) (Jointly Administered)
)
)

**EIGHTH OMNIBUS NOTICE OF REJECTION OF
CERTAIN EXECUTORY CONTRACTS AND UNEXPIRED LEASES
AND ABANDONMENT OF PROPERTY IN CONNECTION THEREWITH**

PARTIES RECEIVING THIS NOTICE SHOULD CAREFULLY REVIEW THIS NOTICE AND LOCATE THEIR NAME AND THEIR CONTRACT(S) ON SCHEDULE A ATTACHED HERETO, WHICH SETS FORTH THE CONTRACT(S) THAT THE DEBTORS PROPOSE TO REJECT AND THE PERSONAL PROPERTY (IF ANY) THE DEBTORS PROPOSE TO ABANDON IN CONNECTION THEREWITH. This notice, including Schedule A, is also available, free of charge, on the Debtors’ case website at <https://restructuring.ra.kroll.com/bitcoindepot>. Counterparties may also contact the Debtors’ claims and noticing agent to request a physical copy of Schedule A by email at BitcoinDepotInfo@ra.kroll.com or by telephone at (844) 339-4117 (Toll-Free U.S./Canada) or + 1 (332) 232-7827 (International).

PLEASE TAKE NOTICE that, on May 17, 2026, the above-captioned debtors and debtors in possession (collectively, the “**Debtors**”) each commenced a voluntary case under chapter 11 of the Bankruptcy Code (the “**Chapter 11 Cases**”).

PLEASE TAKE FURTHER NOTICE that, on June 9, 2026, the United States Bankruptcy Court for the Southern District of Texas (the “**Court**”) entered an order approving procedures for the rejection of the Debtors’ executory contracts and unexpired leases (each, a “**Contract**” and collectively, the “**Contracts**”) and the abandonment of property in connection therewith and granting related relief [Docket No. 186] (the “**Rejection Procedures Order**”).²

¹ The Debtors in these Chapter 11 Cases (as defined herein) and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors’ corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Rejection Procedures Order.

PLEASE TAKE FURTHER NOTICE that, pursuant to the terms of the Rejection Procedures Order, the Debtors hereby provide notice (this “**Rejection Notice**”) of their intent to: (a) reject the Contract(s) set forth on **Schedule A** attached hereto (the “**Rejection Schedule**”); and/or (b) abandon the personal property of the Debtors (if any) listed and described in the Rejection Schedule in connection with the rejection of such Contract(s), in each case effective as of the corresponding date set forth on the Rejection Schedule (the “**Rejection Date**”), or such other date as the Debtors and the applicable counterparty to any such Contract (the “**Counterparty**”) may agree.

PLEASE TAKE FURTHER NOTICE that objections, if any, to this Rejection Notice (an “**Objection**”) must be made in writing and filed and served so that such Objection is filed with the Court and actually received by the following parties no later than twenty-one days after the date of filing of this Rejection Notice (the “**Rejection Objection Deadline**”): (a) proposed counsel to the Debtors, Vinson & Elkins LLP, The Grace Building, 1114 Avenue of the Americas, 32nd Floor, New York, New York 10036-7708, Attn: David S. Meyer and Jessica C. Peet, and 845 Texas Avenue, Suite 4700, Houston, Texas 77002, Attn: Paul E. Heath and Sara Zogelman; (b) the U.S. Trustee, 515 Rusk Street, Suite 3516, Houston, Texas 77002, Attn: Andrew Jimenez and Ha Nguyen; (c) counsel to the Term Loan Agent, Alston & Bird LLP, 90 Park Avenue, New York, New York 10016, Attn: Jim Vincequerra, Will Hao, and Paul Hespel; (d) NFS Capital, 900 Cummings Center, Suite 226-U Beverly, MA 01915, Attn: David Braun; and (e) proposed counsel to the Committee, Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, New York 10019, Attn: Brett Miller, Paul Labov, and James Burbage (collectively, the “**Objection Notice Parties**”). Each Objection must state, with specificity, the grounds of objection to the proposed Contract rejection or abandonment of any personal property.³

PLEASE TAKE FURTHER NOTICE that, if no Objection is timely filed and properly served by the Rejection Objection Deadline, the rejection of each Contract listed in the Rejection Schedule and/or abandonment of personal property in connection therewith (as applicable) shall be deemed effective automatically as of the Rejection Date set forth in the Rejection Schedule, without further notice, hearing, or order of this Court, or such other date as the Debtors and the applicable Counterparty may agree

PLEASE TAKE FURTHER NOTICE that if an Objection is timely filed and not withdrawn or resolved (an “**Unresolved Objection**”), the Debtors shall file a notice for a hearing for the Court to consider the Unresolved Objection at a hearing date subject to the Court’s schedule, but in no event with less than seven days’ notice. The parties may resolve the Unresolved Objection without further notice or Court approval in advance of the hearing. If the Unresolved Objection is overruled or withdrawn, the effective date of rejection and/or abandonment (as applicable) shall be (a) the Rejection Date; (b) such other date to which the Debtors and the Counterparty to the Unresolved Objection have agreed; or (c) such other date as determined by the Court.

³ An objection to the rejection of any particular Contract listed in the Rejection Schedule, or to the abandonment of personal property in connection therewith, shall not constitute an objection to the rejection of any other Contract listed in the Rejection Schedule, or to the abandonment of any personal property in connection therewith.

PLEASE TAKE FURTHER NOTICE that pursuant to the terms of the Rejection Procedures Order, if the Debtors have deposited funds with Counterparty as a security deposit or other similar arrangement, such Counterparty may not set off, recoup, or otherwise use such deposit without the prior approval of the Court, unless the Debtors and the Counterparty otherwise agree; *provided*, that the Debtors shall provide not less than two business days' notice to the professionals to the Objection Notice Parties and shall consult with the Committee prior to consenting to a setoff or recoupment with respect to any single deposit of more than \$10,000.

PLEASE TAKE FURTHER NOTICE that pursuant to the terms of the Rejection Procedures Order, after the Debtors' personal property is deemed abandoned pursuant to the procedures set forth herein (if any), the applicable Counterparty may, in their sole discretion and without further order of the Court, utilize and/or dispose of such property without liability to the Debtors and, to the extent applicable, the automatic stay is modified to allow such disposition.

PLEASE TAKE FURTHER NOTICE that claims arising out of the rejection of Contracts and/or abandonment of property in connection therewith, if any, must be filed on or before the later of: (a) the applicable deadline for filing proofs of claim established in these Chapter 11 Cases, and (b) thirty days after the effective Rejection Date. If no proof of claim is timely filed, such claimant shall be forever barred from asserting a claim for damages arising from the rejection and/or abandonment of property in connection therewith and from participating in any distributions on such a claim that may be made in connection with these Chapter 11 Cases.

PLEASE TAKE FURTHER NOTICE that pursuant to the terms of the Rejection Procedures Order, the Debtors reserve the right, in consultation with the Committee, to remove any Contract from the Rejection Schedule at any time prior to the earlier of (i) the Rejection Objection Deadline, or (ii) if an Objection has been filed, the hearing scheduled to address such Unresolved Objection. The Debtors shall file an amended Rejection Notice following any such removal.

[Remainder of page intentionally left blank.]

Dated: June 16, 2026
Houston, Texas

/s/ Paul E. Heath

VINSON & ELKINS LLP

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-and-

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*Proposed Counsel to the Debtors and Debtors
in Possession*

Schedule A

Debtor	Counterparty Name	Address	Contract Title	Contract Type	Rejection Date	Abandoned Property
Bitcoin Depot, Inc.	0729886 BC, Ltd.	750 Oliver St, Williams Lake, BC V2G 1N1, Canada	Canada Location Master Agreement - Petro-Canada - 750 Oliver St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	0949447 B.C. LTD.	360 Martin Street, Penitcomb, BC V2A 5K4, Canada	Canada Location Master Agreement - Gabies Liquor Store - 360 Martin Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	0968975 B.C. LTD.	555 West 12th Avenue, Vancouver, BC V5Z 3X7, Canada	Canada Location Master Agreement - Pharmasave City Square - unit 3-555 West 12th Avenue	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1001144558 ONTARIO INC.	73 Colina Street, Oshawa, ON L1H 4N1, Canada	Canada Location Master Agreement - Simrose Convenience Store - 73 Colina Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1000198495 Ontario INC	919 Commissioners Rd E, London, ON N2S 3H9, Canada	Canada Location Master Agreement - Aim Convenience Store - 919 Commissioners Rd E	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1000428417 ONTARIO LTD.	10081 Ambleside Drive, Ottawa, ON K2B 5E7, Canada	Canada Location Master Agreement - Ambleside Truck Shop - 1081 Ambleside Drive	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1000542697 Ontario Inc	Unit 1 3395 Howard Ave, Windsor, ON N9E 3N6, Canada	Canada Location Master Agreement - Fay Mart - Unit 1, 3395 Howard Ave	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1000644147 Ontario Limited	1961 Trafalgar St, London, ON N5V 1A3, Canada	Canada Location Master Agreement - Trafalgar Mini Mart - 1961 Trafalgar St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1000675656 Ontario corporation	422 King St W, Cobourg, ON K9A 2N7, Canada	Canada Location Master Agreement - Campbells Convenience - 422 King Street West,	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1000863564 Ontario INC	87 Kent St, Port Colborne, ON L3K 2Z6, Canada	Canada Location Master Agreement - Jasmine's Variety - 87 Kent St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1000911732 ONTARIO INC.	1141 Highbury Avenue North, London, ON N5Y 1A5, Canada	Canada Location Master Agreement - Highbury Mini Mart - 1141 Highbury Avenue North	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1000911781 Ontario Inc.	1575 Jane St, North York, ON M9N 2R3, Canada	Canada Location Master Agreement - Belmont Super Variety - 1575 Jane St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1000922781 ONTARIO INC.	500 George Street, Peterborough, ON K9J 3E5, Canada	Canada Location Master Agreement - New George Convenience Store - 500 George Street South	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1000923028 Ontario Inc.	184 Marina Boulevard, Peterborough, ON K9H 6M9, Canada	Canada Location Master Agreement - Mister Convenience - 184 Marina Boulevard	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1000923498 ONTARIO INC	333 Notre Dame St, Belle River, ON NOR 1A0, Canada	Canada Location Master Agreement - One Stop Video Convenience - 333 Notre Dame St,	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1000935574 Ontario INC.	1251 Dominion Road, Fort Erie, ON L2A 1H8, Canada	Canada Location Master Agreement - Crescent Variety - 1251 Dominion Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1000937660 ONTARIO INC.	202 Kerr St, Oakville, ON L6K 3A8, Canada	Canada Location Master Agreement - Happy Milk Variety Store - 202 Kerr St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1000986869 Ontario INC.	336 Phipps Street, Fort Erie, ON L2A 2V8, Canada	Canada Location Master Agreement - Lucky 7 - 336 Phipps Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1001056610 Ontario Inc.	6891 Drummond Rd, Niagara Falls, ON L2G 4P5, Canada	Canada Location Master Agreement - Econo Variety - 6891 Drummond Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1001071826 Ontario Ltd.	108 Cumberland Avenue, Hamilton, ON L8M 1Z3, Canada	Canada Location Master Agreement - Corner Store - 108 Cumberland Avenue	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1001073924 Ontario INC.	525 Cityview Boulevard, Vaughan, ON L4H 024, Canada	Canada Location Master Agreement - Starlight Kitchen Food Fair - 525 Cityview Boulevard	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1001073302 Ontario Inc.	1382 Killarney Beach Road, London, ON L6Y 1L1, Canada	Canada Location Master Agreement - Road House Market - 1382 Killarney Beach Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1001128520 Ontario Inc.	560 Hamilton Road, London, ON N6Z 1S6, Canada	Canada Location Master Agreement - Starlite Variety - 560 Hamilton Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1001022805 ONTARIO INC.	203 Colborne Street, London, ON N6B 2S3, Canada	Canada Location Master Agreement - COLBORNE CONVENIENCE - 203 Colborne Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1001206383 Ontario Ltd.	2203 Kingston road, Scarborough, ON M1N 1T7, Canada	Canada Location Master Agreement - SSK Variety & Grocery Store - 2203 Kingston road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1001321916 ONTARIO INC.	4-270 Bleams Rd, Kitchener, ON N2C 2K6, Canada	Canada Location Master Agreement - 1001321916 ONTARIO INC - Bill's Super Variety - 4-270 Bleams Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1001406790 Ontario Inc.	506 Adelaide Street North, London, ON N6B 3J2, Canada	Canada Location Master Agreement - Anytime Variety Store - 506 Adelaide Street North	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1001475360 Ontario Inc.	85 Emile Street, Brantford, ON N3S 1T1, Canada	Canada Location Master Agreement - Emile's Mini Mart - 85 Emile Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	10021963 Manitoba Ltd.	738 Victoria Ave E, Brandon, MB R7A 129, Canada	Canada Location Master Agreement - East End Convenience - 738 Victoria Ave E	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	10075464 Manitoba Ltd.	820 Ellice Ave, Winnipeg, MB R3G 0C2, Canada	Canada Location Master Agreement - Bunty's Convenience Store - 820 Ellice Ave	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	10145992 MANITOBA LTD.	280 Edmonston Street, Winnipeg, MB R3C 3Y4, Canada	Canada Location Master Agreement - Robel's Convenience Store - 280 Edmonston Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	10177765 MANITOBA LTD.	unit a-4110 Victoria Avenue, Brandon, MB R7B 3B2, Canada	Canada Location Master Agreement - Hardies Mini Mart - unit a-4110 Victoria Avenue	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	10218840 Saskatchewan Ltd.	234 Venture Crescent, Saskatoon, SK S7K 6M1, Canada	Canada Location Master Agreement - Euphoria Vape & More - 234 Venture Crescent	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	102192419 SASKATCHEWAN LTD.	387 Parkview Road, Yorkton, SK S3N 2L4, Canada	Canada Location Master Agreement - Loaf'n Jug - 387 Parkview Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	102210498 Saskatchewan INC.	1225 14 Avenue East, Regina, SK S4N 1S8, Canada	Canada Location Master Agreement - Apus Convenience Store - 1225 14 Avenue East	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1027537 B.C. LTD.	15278 Fraser Hwy, Surrey, BC V3R 3P4, Canada	Canada Location Master Agreement - Fraser Stop N Go - 15278 Fraser Hwy	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1102126466 Saskatchewan LTD.	5958 Rochdale Boulevard, Regina, SK S4X 4J7, Canada	Canada Location Master Agreement - Drb Vapes - 5958 Rochdale Boulevard	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	11071360 CANADA INC.	200 John St W, Oshawa, ON L1J 2B4, Canada	Canada Location Master Agreement - SMOKE RUSH CONVENIENCE & CLOTHING STORE	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	11093533 Canada Inc.	146 Queen St East, Sault Ste. Marie, ON P6A 1Y5, Canada	Canada Location Master Agreement - Matchbox Cannabix Queen St E - 146 Queen St East	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	11093533 Canada Inc.	632 Great Northern Rd, Sault Ste. Marie, ON P6B 4Z9, Canada	Canada Location Master Agreement - Matchbox Cannabix Great Northern Rd - 632 Great Northern Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	11093533 Canada Inc.	35 Harvard Rd, Guelph, ON N1G 0E2, Canada	Canada Location Master Agreement - Matchbox Cannabix Harvard Rd - 35 Harvard Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	11499670 CANADA INC.	22 Dundas Street East, Brantford, ON N3R 1R5, Canada	Canada Location Master Agreement - DUNDAS LAUNDROMAT & VARIETY STORE - 22 Dundas Street East	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	11515802 Canada Inc.	150 Emery St W, London, ON N6J 1S1, Canada	Canada Location Master Agreement - Emery Variety - 150 Emery St W	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1172019 B.C. LTD.	1800 Tranquille Rd, Kamloops, BC V2B 3L9, Canada	Canada Location Master Agreement - JUICY VAPE SHOP	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1176734B.C Ltd	6011 BC-97 #101, Summerland, BC V0H 1Z9, Canada	Canada Location Master Agreement - Trout Creek Liquor Store - 6011 BC-97 #101	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	11862804 CANADA INC.	75 Queen Street West, Brampton, ON L6Y 1M2, Canada	Canada Location Master Agreement - ZALLES CONVENIENCE - 75 Queen Street West	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1220130 ONTARIO INC	504 Bloomfield Rd, Chatham, ON N7M 5J5, Canada	Canada Location Master Agreement - Speed D-Mat Convenience Store - 504 Bloomfield Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	12658771 Canada INC.	11727 Boulevard Gouin Ouest, Montréal, QC H2E 1V7, Canada	Canada Location Master Agreement - Marche Makkah - 11727 Boulevard Gouin Ouest	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1290410 Alberta Ltd.	17107 James McKeivitt Rd SW Unit 38, Calgary, AB T2Y 3Y4, Canada	Canada Location Master Agreement - Vape Max Gas - #38 17107 James McKeivitt Rd SW	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1314420 ONTARIO LTD.	201-9801 King George Boulevard, Surrey, BC V3T 5H6, Canada	Canada Location Master Agreement - Artisan Smoke Shop - Surrey, B.c. - 201-9801 King George Boulevard	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1359854 B.C. LTD.	5672 Cowrie St, Sechart, BC V0N 3A3, Canada	Canada Location Master Agreement - Vape Street Sechart - 5672 Cowrie St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	13888835 CANADA INC	72 Gary Martin Dr, Bedford, NS B4B 1H3, Canada	Canada Location Master Agreement - Atlantic Indian Groceries & Convenience - 72 Gary Martin Dr	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1416699 BC LTD.	5780 176A St #101, Surrey, BC V3S 6S6, Canada	Canada Location Master Agreement - Smoke 2 Snack Cloverdale - 5780 176A St #101	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1448376 B.C LTD	104 Middleton Avenue, Parksville, BC V9P 1P4, Canada	Canada Location Master Agreement - 4 U R Convenience - 104 Middleton Avenue	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1479127 B.C.LTD	2433 W 41st Ave, Vancouver, BC V6M 2A5, Canada	Canada Location Master Agreement - Kerrisdale Marketplace - 2433 West 41st Avenue	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	14853326 Canada Inc.	11721 Sheppard Avenue East, Toronto, ON M1B 1G3, Canada	Canada Location Master Agreement - Sunshine Variety - 11721 Sheppard Avenue East	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	15032423 Canada Inc.	112 Oriole Pkwy, Elmira, ON N3B 1C5, Canada	Canada Location Master Agreement - 15032423 Canada Inc - ELMIRA MINI MART - 112 Oriole Pkwy W #1 Agreement	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1528992 B.C. LTD.	2889 Grandview Highway, Vancouver, BC V6E 2E1, Canada	Canada Location Master Agreement - Express News - Vape & Cigar Shop - 2889 Grandview Highway	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1534420 B.C. LTD.	918 Prairie Avenue, Port Couillard, BC V3B 3C4, Canada	Canada Location Master Agreement - Jumbo Food Market - 918 Prairie Avenue	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1542276 Alberta Inc.	7930 Bowness Road NW Unit 8, Calgary, AB T3B 0H3, Canada	Canada Location Master Agreement - Bowness Loonie Plus Store - Unit 8,7930 Bowness Road NW	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	15425581 Canada Inc.	1582 King St E Ste A, Hamilton, ON L8K 1T2, Canada	Canada Location Master Agreement - Babes Jubilee Store - 1582 King St E Ste A	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	16189906 CANADA INC	100 Plains Rd W, Burlington, ON L7T 0A5, Canada	Canada Location Master Agreement - Busy Bee Variety - 100 Plains Rd W,	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	16210473 Canada Inc.	1341 Tecumseh Road East, Windsor, ON N8W 1B9, Canada	Canada Location Master Agreement - Advance Tech Repairs - Cellphones • Tablets - 1341 Tecumseh Road East	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	16499261 CANADA INC	2 Henderson Dr STE 2, Aurora, ON L4G 3L2, Canada	Canada Location Master Agreement - Hello Convenience - 2 Henderson Dr 2	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1662101 Alberta Ltd.	2364 20 Avenue Northeast, Calgary, AB T2E 8N3, Canada	Canada Location Master Agreement - Gas Plus - 2364 20 Avenue Northeast	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1663519 Alberta Ltd.	#117 375 Louit Rd, Fort McMurray, AB T9K 2W6, Canada	Canada Location Master Agreement - Eagle Ridge Convenience - 117, 375 Louit Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	16891021 Canada Inc.	4985 Bridge St, Niagara Falls, ON L2E 2S4, Canada	Canada Location Master Agreement - Bridge Variety and Food Mart - 4985 Bridge St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	17136838 Canada Corp	15 Lockport Way #4, Stoney Creek, ON L8E 0H8, Canada	Canada Location Master Agreement - On The Go Convenience - 15 Lockport Way #4	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1753614 Alberta Ltd.	404 Mayor Magrath Dr N, Lethbridge, AB T1H 6H7, Canada	Canada Location Master Agreement - T-J'S Liquor Store - 404 Mayor Magrath Dr N	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1787088 ALBERTA LTD.	5601 31 St #2, Lloydminster, AB T9V 2H3, Canada	Canada Location Master Agreement - LIUQOR HUT LLOYD - 5601 31 St #2	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1791763 Alberta Ltd.	7474 50 Ave, Red Deer, AB T4P 1X7, Canada	Canada Location Master Agreement - Super 8 Red deer north - 7474 50 Ave	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1846029 Alberta Ltd.	973 Ordze Rd, Sherwood Park, AB T8A 4L7, Canada	Canada Location Master Agreement - Super Value Liquor - 973 Ordze Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1916903 Alberta Ltd.	834-68 Street NE, Calgary, AB T2A6X7, Canada	Canada Location Master Agreement - Neighbourhood Pub - 834-68 St NE	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1921142 ALBERTA LTD.	3902 Forestry Avenue South, Lethbridge, AB T1K 4X7, Canada	Canada Location Master Agreement - The Original Frank's Deli & Convenience - 3902 Forestry Avenue South	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	1965504 Ontario Inc.	5635 Tecumseh Road East, Windsor, ON N8T 1C8, Canada	Canada Location Master Agreement - Best Convenience - 5635 Tecumseh Road East	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2036412 Alberta LTD.	11902 129 Ave NW, Edmonton, AB T5E 0N3, Canada	Canada Location Master Agreement - Eru Family Convenience Store - 11902 129 Ave NW	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2106598 Alberta Ltd.	115 Tisbury St, Sherwood Park, AB T8B 1K4, Canada	Canada Location Master Agreement - Liquor Hut Salisbury - 115 Tisbury St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2142497 ALBERTA CO. LTD.	9020 75 Street Northwest, Edmonton, AB T6C 2H4, Canada	Canada Location Master Agreement - Pharmasave Holyrood - 9020 75 Street Northwest	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2201915 Alberta Ltd.	725 Evergreen St NW, Edmonton, AB T5Y 6L6, Canada	Canada Location Master Agreement - Evergreen Super Market - 725 Evergreen St NW	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2243203 Ontario Inc.	2286 Islington Ave, Etobicoke, ON M9W 3W8, Canada	Canada Location Master Agreement - Max Mini Mart - 2286 Islington Ave	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2273127 Alberta Ltd.	252 Manning Crossing Northwest, Edmonton, AB T5A 5A1, Canada	Canada Location Master Agreement - Super Value Liquor - 252 Manning Crossing Northwest	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2316747 ONTARIO INC.	1447 Water St, Peterborough, ON K9J 6X6, Canada	Canada Location Master Agreement - Akash Superstore - 1447 Water St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2350383 AlbertaLTD	7329 101 Ave NW, Edmonton, AB T6A 0H9, Canada	Canada Location Master Agreement - Capilano Smoke Shop - 7329 101 Ave Northwest	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2376672 Ontario Inc.	86 Culver St, Simcoe, ON N3Y 0A8, Canada	Canada Location Master Agreement - Liquidation & Discount Outlet - 86 Culver St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2379518 ONTARIO LIMITED	732 Upper James Street, Hamilton, ON L8C 3A2, Canada	Canada Location Master Agreement - Blue Willow Variety & Communication - 732 Upper James Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2405380 ONTARIO INC.	104-1055 Canadian Place, Mississauga, ON L4V 0C2, Canada	Canada Location Master Agreement - SPACE ELECTRONICS CELL PHONE LAPTOP REPAIR - 104-1055 Canadian Place	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2436840 Alberta Ltd.	2418 A Edmonton Trail, Calgary, AB T2E 3M8, Canada	Canada Location Master Agreement - 2436840 Alberta Ltd. - Buzz Buddy Liquor - 2418A Edmonton Trail, Calgary, Albert	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2439060 Alberta Ltd.	8120 82 Ave NW, Edmonton, AB T6C 0Y4, Canada	Canada Location Master Agreement - Super Value Liquor - 8120 82 Ave NW	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2440921 Ontario limited	1144 Courtland Ave E #3, Kitchener, ON N2C 2H5, Canada	Canada Location Master Agreement - Milk Convenience Fair - 1144 Courtland Ave E #3	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2459673 ALBERTA INC.	208 Haddon Rd SW, Calgary, AB T2V 2Y6, Canada	Canada Location Master Agreement - JK CONVENIENCE - 208 Haddon Rd SW	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2469035 Alberta LTD.	745 Mistatim Way Northwest, Edmonton, AB T6V 0H8, Canada	Canada Location Master Agreement - Liquor on trail - 745 Mistatim Way Northwest	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2512994 ONTARIO INC.	3-101 Hazelglen Drive, Kitchener, ON N2M 5A2, Canada	Canada Location Master Agreement - STOP 2 SHOP - 3-101 Hazelglen Drive	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2588827 ONTARIO INC.	3504 Sandwich Street, Windsor, ON N9C 1B5, Canada	Canada Location Master Agreement - Frydymart Convenience - 3504 Sandwich Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2591120 Ontario Inc.	764 Guelph Line, Burlington, ON L7R 3N5, Canada	Canada Location Master Agreement - Payday Loan Mart - 764 Guelph Line Burlington, ON L7R 3N5	Floorspace Lease	6/16/2026	BTM Kiosk

Debtor	Counterparty Name	Address	Contract Title	Contract Type	Rejection Date	Abandoned Property
Bitcoin Depot, Inc.	2599887 Ontario Inc.	419 Airport Line, Huron Park, ON N0M 1S4, Canada	Canada Location Master Agreement - Huron Mini Mart - 419 Airport Line	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2805783 ALBERTA LTD.	4004 26 Street Southeast, Calgary, AB T2B 2Y4, Canada	Canada Location Master Agreement - Truckers Food Store - 4004 26 Street Southeast	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2810964 ONTARIO INC.	281 Barton Street, Hamilton, ON L8E 2K7, Canada	Canada Location Master Agreement - To Go Mart - 281 Barton Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	26029157 Alberta Ltd.	unit 110-100 Kent Street, Red Deer, AB T4P 4E5, Canada	Canada Location Master Agreement - Liquor Hut and Deer - unit 110-100 Kent Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2633034 ALBERTA INC.	8706 150 St NW, Edmonton, AB T5R 1E4, Canada	Canada Location Master Agreement - Espomanda Convenience Store - 8706 150 St NW	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2668418 ALBERTA INC.	112 Town Crest Rd, Fort Saskatchewan, AB T8L 0G7, Canada	Canada Location Master Agreement - Econo Liquor - 112 Town Crest Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2717287 Ontario Inc.	305 Charolais Boulevard, Brampton, ON L6Y 2R2, Canada	Canada Location Master Agreement - Jai & J's Convenience Store - 305 Charolais Boulevard	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd.	43 Main St, Brighton, ON K0K 1H0, Canada	Canada Location Master Agreement - True North Cannabis - 43 Main St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	170 McNaughton Ave W, Chatham, ON N7L 1R4, Canada	Canada Location Master Agreement - True North Cannabis - 170 McNaughton Ave W	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	31 Ontario St N, Lambton Shores, ON N0M 1T0, Canada	Canada Location Master Agreement - True North Cannabis - 31 Ontario St N	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	715 Wellington St W, Guelph, ON N1H 3E2, Canada	Canada Location Master Agreement - True North Cannabis - 715 Wellington St W	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	30 Main St E, Huntsville, ON P1H2C8, Canada	Canada Location Master Agreement - True North Cannabis - 30 Main St E	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	780 Wallace Ave N, Listowel, ON N4W 1M2, Canada	Canada Location Master Agreement - True North Cannabis - 780 Wallace Ave N	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	324 Whitehead Ave W, Temiskaming Shores, ON P0J1P0, Canada	Canada Location Master Agreement - True North Cannabis - 324 Whitehead Ave W	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	673 Ontario St, Stratford, ON N5A 3J6, Canada	Canada Location Master Agreement - True North Cannabis - 673 Ontario St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	1262 Wellington St W, Ottawa, ON K1Y 3A5, Canada	Canada Location Master Agreement - True North Cannabis - 1262 Wellington St W	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	898 Queen St E, Sault Ste. Marie, ON P6A1Y7, Canada	Canada Location Master Agreement - True North Cannabis - 898 Queen St E	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	51 Front St W, Strathroy, ON N7G1X6, Canada	Canada Location Master Agreement - True North Cannabis - 51 Front St W	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	670 Riverside Dr, Timmins, ON P4N3V9, Canada	Canada Location Master Agreement - True North Cannabis - 670 Riverside Dr	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	740 James St, Wallaceburg, ON N8A 2P5, Canada	Canada Location Master Agreement - True North Cannabis - 740 James St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	16 Steel St, Welland, ON L3B3L9, Canada	Canada Location Master Agreement - True North Cannabis - 16 Steel St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	2107 Parkdale Ave E, Brockville, ON K6V 5W1, Canada	Canada Location Master Agreement - True North Cannabis - 2107 Parkdale Ave E	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	110 Broadway, Tillsonburg, ON N4G 3P6, Canada	Canada Location Master Agreement - True North Cannabis - 110 Broadway	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	52 Bridge St E, Campbellford, ON K0L 1K0, Canada	Canada Location Master Agreement - True North Cannabis - 52 Bridge St E	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	4 Courthouse Square, Goderich, ON N7A 1M3, Canada	Canada Location Master Agreement - True North Cannabis - 4 Courthouse Square	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	18 Circle St, Kapuskasing, ON P5N1P4, Canada	Canada Location Master Agreement - True North Cannabis - 18 Circle St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	4396 King St E, Kitchener, ON N2P 2G1, Canada	Canada Location Master Agreement - True North Cannabis - 4396 King St E	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	212 King St #1, Midland, ON L4R 3L9, Canada	Canada Location Master Agreement - True North Cannabis - 1-212 King St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2744364 Ontario Ltd	34 Seguin St, Parry Sound, ON P2A1B1, Canada	Canada Location Master Agreement - True North Cannabis - 34 Seguin St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2776301 ALBERTA LTD.	5104 50th Ave, Leduc, AB T9E 6V4, Canada	Canada Location Master Agreement - 2776301 Alberta Inc - CHEAP SMOKES & CIGARS LEDUC - 5104 50th Ave	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2776954 Alberta Inc.	4801 63 Street, Lacombe, AB T4L 1K7, Canada	Canada Location Master Agreement - Hwy 12 Liquor Lacombe - 4801 63 Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	2649744 ontario inc	151 West Street, Quinte West, ON K8V 2M6, Canada	Canada Location Master Agreement - West Valley - 151 West Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	4514427 nova scotia limited	266 Bedford Highway, Halifax, NS B3M 2K7, Canada	Canada Location Master Agreement - Nova Mart - 266 Bedford Highway	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	5030704 ONTARIO INC.	75 Napa Valley Avenue, Vaughan, ON L4H 1T8, Canada	Canada Location Master Agreement - Evans Mini Mart - 75 Napa Valley Avenue	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	581257 Alberta Ltd.	14626 50 Street Northwest, Edmonton, AB T5A 4W9, Canada	Canada Location Master Agreement - Crown Liquor Store - 14626 50 Street Northwest	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	668892 NB LD.	111 Bayside Dr, Saint John, NB E2J 1A3, Canada	Canada Location Master Agreement - Best Stop Ultramar - 111 Bayside Drive	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	697735 NB INC.	2223 Amiraull St, Dieppe, NB E1A 7K6, Canada	Canada Location Master Agreement - Esso - 2223 Amiraull St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	724908 NB INC.	126 Second Ave, Moncton, NB E1C 7Y2, Canada	Canada Location Master Agreement - Second Ave Convenience - 126 Second Ave	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	9196-0617 Quebec Inc.	265 15e Rue, Laval, QC H7N 5C3, Canada	Canada Location Master Agreement - Depanneur Maxims - 265 15e Rue	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	9208-5372 Quebec Inc.	1457 Boulevard Saint-Martin O, Laval, QC H7S 1N1, Canada	Canada Location Master Agreement - Depanneur 7 Jours - 1457 Boulevard Saint-Martin O	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	9293 5238 Quebec Inc.	477 Avenue Delmar, Pointe-Claire, QC H9R 4A5, Canada	Canada Location Master Agreement - Depanneur Delmar - 477 Avenue Delmar	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	9310-9767 Québec inc.	4805 Rue de Charlevoix, Montréal, QC H1H 1V5, Canada	Canada Location Master Agreement - March Tradition - 4805 Rue de Charlevoix	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	9318-3515 Quebec Inc.	1301 Avenue Bernard, Montréal, QC H2V 1W1, Canada	Canada Location Master Agreement - Tabagie D'Outremont - 1301 Avenue Bernard	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	9387-0814 Quebec inc.	29-290 Boulevard Saint-Luc, Saint-Jean-sur-Richelieu, QC J2W 2A3, Canada	Canada Location Master Agreement - Ultramar - 29-290 Boulevard Saint-Luc	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	9406-6479 Québec inc.	5432 Rue Sherbrooke Ouest, Montréal, QC H4A 1V2, Canada	Canada Location Master Agreement - Marche Amk - 5432 Rue Sherbrooke Ouest	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	9432-8002 Québec inc.	695 Rue des Carrières, Saint-Jean-sur-Richelieu, QC J3B 2N7, Canada	Canada Location Master Agreement - Dépanneur HARKARTAR - 695 Rue des Carrières	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	9456 9324 Quebec Inc.	40 Boulevard Saint-Joseph, Châteauguay, QC J6K 3W7, Canada	Canada Location Master Agreement - Depanneur Le Prince - 40 Boulevard Saint-Joseph	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	9544-8700 Québec inc.	250 Boulevard Maisonneuve, Gatineau, QC J8X 3N8, Canada	Canada Location Master Agreement - Depanneur Maisonneuve - 250 Boulevard Maisonneuve - Agreement	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	ADHYA-DHARTI LTD	285 McNaughton Avenue East, Chatham, ON N7L 3W4, Canada	Canada Location Master Agreement - Corner Smoke & Convenience - 295 McNaughton Avenue East	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	ACCOCO INTERNATIONAL SUPPLY CHAIN SOLUTIONS INC.	1151 Dundas St W, Mississauga, ON L5C 1H7, Canada	Canada Location Master Agreement - R & R NEWSTAND - 11-1151 Dundas St W	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot Operating, LLC	Adobe Inc.	345 Park Avenue San Jose, CA 95110-2704 United States	Adobe Contract	Operational Contract	6/16/2026	
Bitcoin Depot, Inc.	Alkal Capital Holding	31313 Livingstone Ave, Abbotsford, BC V2T 4T2, Canada	Canada Location Master Agreement - Fas Gas Plus - 31313 Livingstone Ave	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Akjay Enterprises Inc.	278 Bunting Road, St. Catharines, ON L2M 7M2, Canada	Canada Location Master Agreement - Smokers Plus & Vapes - 278 Bunting Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	AVAS Services LTD.	450 Westheights Drive, Kitchener, ON N2M 2B9, Canada	Canada Location Master Agreement - Westheights Convenience - 450 Westheights Drive	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Bargains & More Inc.	1428 Main Street, Winnipeg, MB R2W 3V4, Canada	Canada Location Master Agreement - Bargains Galore & Tobacco - 1428 Main Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Barnstone Medical Pharmacy inc	unit a5-1 Hartley Avenue, Brant, ON N3L 0M3, Canada	Canada Location Master Agreement - Paris Hartley Pharmasave - unit a5-1 Hartley Avenue	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	BIG BARREL LIQUOR INC.	50 Elizabeth St, Okotoks, AB T1S1J8, Canada	Canada Location Master Agreement - BIG BARREL LIQUOR INC - Esso - 50 Elizabeth St, Okotoks, AB T1S 2C1	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Big Daddy Vapes Limited	2583 Quance Street, Regina, SK S4S 3N8, Canada	Canada Location Master Agreement - Big Daddy Vapes - 2583 Quance Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	BRAMHANI KRUPA INC.	3550 Thompson Rd, London, ON N5K 2Z7, Canada	Canada Location Master Agreement - Sun Variety & Beer store - 3550 Thompson Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Budsmoke Inc.	186 Lake St, St.Catharines, ON L2R 5Y9, Canada	Canada Location Master Agreement - Budssmoke - 186 Lake St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Budsmoke Inc.	1236 Algonquin Ave Suite B, North Bay, Ontario P1B4Y2, Canada	Canada Location Master Agreement - Budssmoke - 1236 Algonquin Ave Suite B	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Budsmoke Inc.	2017 Lakeshore Rd, Burlington, ON L7R 1A1, Canada	Canada Location Master Agreement - Budssmoke - 2017 Lakeshore Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Budsmoke Inc.	389 Bayfield St, Barrie, Ontario L4M 3C5, Canada	Canada Location Master Agreement - Budssmoke - 389 Bayfield St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	CAN RUDRAKSH INC.	908 Maher Street, North Bay, ON P1B 2L7, Canada	Canada Location Master Agreement - Northgate Convenience - 908 Maher Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	CANOM INC.	8111 Road 38, Godfrey, ON K0H 1T0, Canada	Canada Location Master Agreement - Godfrey General Store - 8111 Road 38	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Convenience Citi Corner Inc.	134 Smith Street, Winnipeg, MB R3C 3W2, Canada	Canada Location Master Agreement - Convenience Citi Corner - 134 Smith Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	825 Rue Maisonneuve, Granby, QC J2G3H5, Canada	Master Placement Agreement - Circle K - 825 Rue Maisonneuve	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	16095 Hwy 1, Greenwich, NS B4P 2R2, Canada	Master Placement Agreement - Circle K - 10095 Hwy 1	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	6757 Hwy # 2, Enfield, NS B2T 1C8, Canada	Master Placement Agreement - Circle K - 6757 Hwy #2	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	279 Portugal Cove rd, St. John's, NL A1B2N8, Canada	Master Placement Agreement - Circle K - 279 Portugal Cove Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	5639 Hastings St, Burnaby, BC V5B 1R5, Canada	Master Placement Agreement - Circle K - 5639 Hastings Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	1520 Admirals Rd, Victoria, BC V9A2R1, Canada	Master Placement Agreement - Circle K - 1520 Admirals Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	3955 Johnston Rd, Port Alberni, BC V9Y 5N4, Canada	Master Placement Agreement - Circle K - 3955 Johnston Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	2905 14 Street SW, Calgary, AB T2T 3V5, Canada	Master Placement Agreement - Circle K - 2905 14 Street S.w.	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	40 Southridge Dr., Okotoks, AB T1S1V4, Canada	Master Placement Agreement - Circle K - 40 Southridge Dr.	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	4302 50 St #100, Leduc, AB T9E 6K8, Canada	Master Placement Agreement - Circle K - 4302 50 Street #100	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	15389 Castledowns Rd., Edmonton, AB T5X2Y7, Canada	Master Placement Agreement - Circle K - 15390 Castledowns Rd.	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	9607 100 Ave, Fort St. John, BC V1J 1Y2, Canada	Master Placement Agreement - Circle K - 9607 100 Avenue	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	680 Cathcart Blvd, SARNIA, ON N7V 2N5, Canada	Master Placement Agreement - Circle K Canada - 680 Cathcart	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	80 Madawaska St, ARNPRIOR, ON K7S 1R9, Canada	Master Placement Agreement - Circle K - 80 Madawaska Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	2988 Hwy 16 E, Terrace, BC V8G3T8, Canada	Master Placement Agreement - Circle K - 2988 HWY 16 East	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	1399 AVENUE DU PHARE OUEST, MATANE, QC G4W 3M6, Canada	Master Placement Agreement - Circle K - 1399 AVENUE DU PHARE OUEST	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	11755 Boulevard Lacroix, ST-GEORGES-DE-BEAUCE, QC G5Y 1L4, Canada	Master Placement Agreement - Circle K - 11755 boul.Lacroix	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	110 Wt HILL BLVD. S., Lethbridge, AB T1J 4T4, Canada	Master Placement Agreement - Circle K - 110 Wt HILL BLVD. S.	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	51 Jam Lane, Bedford, NS B4B 2N7, Canada	Master Placement Agreement - Circle K - 51 Jam Lane	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	1010 Taylor St. E Unit 9, Saskatoon, SK S7N 1W5, Canada	Master Placement Agreement - Circle K - 1010 Taylor St. E Unit 9	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	4310 Kenderline Rd., Saskatoon, SK S7N 3S1, Canada	Master Placement Agreement - Circle K - 4310 Kenderline Rd.	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	9951 Williams Rd., Richmond, BC V7A 1H3, Canada	Master Placement Agreement - Circle K - 9951 Williams Rd.	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	#300 800 St. Albert Trail, St. Albert, AB T8N 7V2, Canada	Master Placement Agreement - Circle K - #300 800 St Albert Tr	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	2606 Trout Lake Rd, NORTH BAY, ON P1B 7S7, Canada	Master Placement Agreement - Circle K - 2606 Trout Lake Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	103 Ruth St., Saskatoon, SK S7J 0K7, Canada	Master Placement Agreement - Circle K - 103 Ruth St.	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	554 Rue Denison E, Granby, QC J2H 0N6, Canada	Master Placement Agreement - Circle K - 554 Rue Denison E	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	5220 Boul Notre-Dame, Laval, QC H7W 5A7, Canada	Master Placement Agreement - Circle K - 5220 Boul Notre-Dame	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	873 Blvd Maloney E, Gatineau, QC J8P 1H4, Canada	Master Placement Agreement - Circle K - 873 Boulevard Maloney E	Floorspace Lease	6/16/2026	BTM Kiosk

Debtor	Counterparty Name	Address	Contract Title	Contract Type	Rejection Date	Abandoned Property
Bitcoin Depot, Inc.	COUCHE-TARD INC.	3767 Grande Allée, Saint-Hubert, QC J4T 2V6, Canada	Master Placement Agreement - Circle K - 3767 Grande Allée	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	2903 Boulevard du Curé Labelle, Prévost, QC J0R 1T0, Canada	Master Placement Agreement - Circle K Canada - 2903 Boulevard du Curé Labelle	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	227 Blvd Saint-Jean-Baptiste, Châteauguay, QC J6K 3C3, Canada	Master Placement Agreement - Circle K - 227 Boulevard Saint-Jean-Baptiste	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	700 Rue Gall O. Sherbrooke, QC J1H 1Z2, Canada	Master Placement Agreement - Circle K - 700 Rue Gall O	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	5960 chemin de St-Élie, Sherbrooke, QC J1R 0L1, Canada	Master Placement Agreement - Circle K Canada - 5960 chemin de St-Élie	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	536 Riverside Dr, Fredericton, NB E3A 8C2, Canada	Master Placement Agreement - Circle K - 536 Riverside Drive	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	5 Mill Rd, Corner Brook, NL A2H1W9, Canada	Master Placement Agreement - Circle K - 5 Mill Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	314 Rockland Rd, Campbell River, BC V9W 1N8, Canada	Master Placement Agreement - Circle K - 314 Rockland Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	4286 Departure Bay Rd #1, Nanaimo, BC V9T 5K7, Canada	Master Placement Agreement - Circle K - 4286 Departure Bay Rd # 1	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	7150 200th St, Langley, BC V2Y 3B9, Canada	Master Placement Agreement - Circle K - 7150 200th Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	6256 5th St SE, High River, AB T1V 1H9, Canada	Master Placement Agreement - Circle K - 6256 5th Street S.e	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	11511 96 St, Grande Prairie, AB T8V 6R1, Canada	Master Placement Agreement - Circle K - 11511 - 96 Street (Sp Shell)	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	1201 61st Ave, Lloydminster, AB T8N7Y2, Canada	Master Placement Agreement - Circle K - 1201 61st Ave	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	102 2805 6th Ave E, Prince Albert, SK S6V 6Z6, Canada	Master Placement Agreement - Circle K - 102 2805 6th Ave E	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	149 St. Vincent St, BARRIE, ON L4M 3Y9, Canada	Master Placement Agreement - Circle K - 149 St. Vincent Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	2142 LaSalle Blvd, SUDBURY, ON P3A 2A7, Canada	Master Placement Agreement - Circle K - 2142 LaSalle Blvd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	1420 Walkley Rd, OTTAWA, ON K1V 6P5, Canada	Master Placement Agreement - Circle K - 1420 Walkley Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	6 Bell St, INGERSOLL, ON N5C 2N5, Canada	Master Placement Agreement - Circle K - 6 Bell St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	100 Pembroke St E, PEMBROKE, ON K8A 8A3, Canada	Master Placement Agreement - Circle K - 100 Pembroke St E	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	11 Pleasant Blvd, TORONTO, ON M4T 1K2, Canada	Master Placement Agreement - Circle K - 11 Pleasant Blvd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	925 Wonderland Rd S, LONDON, ON N6K 3R5, Canada	Master Placement Agreement - Circle K - 925 Wonderland Rd. S	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	7414 50 Ave, Red Deer, AB T4P 1X7, Canada	Master Placement Agreement - Circle K - 7414 50 Ave	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	370 Ebberts Blvd NW, Edmonton, AB T5Y3B2, Canada	Master Placement Agreement - Circle K - 370 Ebberts Blvd NW	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	COUCHE-TARD INC.	2515 Hemlock St, Vancouver, BC V6H 2V2, Canada	Master Placement Agreement - Circle K - 2515 Hemlock Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	CRYSTAL SMOKE & CONVENIENCE STORE LTD	1345 Johnston Road, White Rock, BC V4B 3Z3, Canada	Canada Location Master Agreement - Crystal Smoke & Convenience - 1345 Johnston Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Daawatt Investments Corporation	2031 Lakeshore Rd, Burlington, ON L7R 1A2, Canada	Canada Location Master Agreement - Gore Variety And Cigars - 2031 Lakeshore Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Dap Group Ltd	102 Mount Pleasant Dr, Camrose, AB T4V 2M7, Canada	Canada Location Master Agreement - Marler Mini Mart - 102 Mount Pleasant Drive	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Days Inn & Suites by Wyndham Strathmore DE GONDAL CORP.	400 Ranch Market, Strathmore, AB T1P 0T7, Canada	Canada Location Master Agreement - Days Inn & Suites Wyndham Strathmore - 400 Ranch Market	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	DEPAN-Instant	33 Lisgar Street, Toronto, ON M6J 3X6, Canada	Canada Location Master Agreement - Convenience Canada - 33 Lisgar Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	DÉPANNEUR CHÂTEAU CARTIER LTÉE	5946 Rue Eadie, Montréal, QC H4E 3T8, Canada	Canada Location Master Agreement - Dépan - Instant- 5946 Rue Eadie	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Depanneur Montfort Inc.	422 Rue Hespel, Gatineau, QC J8L 3W7, Canada	Canada Location Master Agreement - Sweetdaddy - 422 Rue Hespel	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	DÉPANNEUR NDL EXPRESS INC.	58 Rue Saint Louis, Laval, QC H7G 2J3, Canada	Canada Location Master Agreement - Depanneur Montfort - 58 Rue Saint Louis	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	DÉPANNEUR NDL EXPRESS INC.	3495 Montee Saint Hubert, Longueuil, QC J3Y 3P7, Canada	Canada Location Master Agreement - Depanneur Davis - 3495 Montee Saint Hubert	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	DÉPANNEUR TI-BIDOU INC.	5690 Chemin de Chambly, Longueuil, QC J3Y 3P7, Canada	Canada Location Master Agreement - Convenience Store XI Express - 5690 Chemin de Chambly	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Depanneur Vida Inc.	281 9e Rue N, Thetford Mines, QC G6G 5J3, Canada	Canada Location Master Agreement - Dépanneur Ti-bidou - 281 9e Rue N	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Elliptic Inc.	2601 Rue Beaubien Est, Montréal, QC H1Y 1G6, Canada	Canada Location Master Agreement - Depanneur Vida - 2601 Rue Beaubien Est	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot Operating, LLC	Elliptic Inc.	1732 1st Ave #23346, New York, NY 10128	Elliptic MSA - Amendment 1 - 05.20.2024	Operational Contract	6/16/2026	
Bitcoin Depot Operating, LLC	Elliptic Inc.	1732 1st Ave #23346, New York, NY 10128	Elliptic MSA - Amendment 3 - 04.03.2025	Operational Contract	6/16/2026	
Bitcoin Depot, Inc.	ESSENTIALITY STORES INC.	1732 1st Ave #23346, New York, NY 10128	Elliptic MSA, March2024, Executed	Operational Contract	6/16/2026	
Bitcoin Depot, Inc.	FALSHIRE Convenience Inc.	8 King Street East, Kitchener, ON N2G 1A3, Canada	Canada Location Master Agreement - Essentially Convenience Store - 8 King Street East	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	FALSHIRE Convenience Inc.	277 Falshire Drive Northeast, Calgary, AB T3J 1W4, Canada	Canada Location Master Agreement - Falshire Convenience Store - 277 Falshire Drive Northeast	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	FOLABAB'S INVESTMENT GROUP INC.	176 Bedford Dr NE, Calgary, AB T3K 2M9, Canada	Canada Location Master Agreement - Folabab's Investment Group Inc - Beddington Market - 176 Bedford Dr NE	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Gaytri Maa Inc	8 Elgin St W, Amprtor, ON K7S 1N3, Canada	Canada Location Master Agreement - Paradise Cannabis - 8 Elgin St W	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Gaytri Maa Inc	7 Station Street, Bancroft, ON K0L 1C0, Canada	Location Master Agreement - Paradise Cannabis - 7 Station Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Gaytri Maa Inc	68 William Street, Unit #101, Brockville, ON K6V 4V5, Canada	Canada Location Master Agreement - Paradise Cannabis - 68 William Street, Unit #101	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Gaytri Maa Inc	167 Franktown Road, Unit #1, Carleton Place, ON K7C 2P2, Canada	Canada Location Master Agreement - Paradise Cannabis - 167 Franktown Road, Unit #1	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Gaytri Maa Inc	33155 Highway 17, Deep River, ON K0J 1P0, Canada	Canada Location Master Agreement - B&K Convenience - 33155 Highway 17	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Gaytri Maa Inc	427 Garrison Road, Unit 101, Fort Erie, ON L2A 1N2, Canada	Canada Location Master Agreement - Paradise Cannabis - 427 Garrison Road, Unit 101	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Gaytri Maa Inc	4025 Dorchester Rd, A3, Niagara Falls, ON L2E 6N1, Canada	Canada Location Master Agreement - Paradise Cannabis - 4025 Dorchester Rd, A3	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Gaytri Maa Inc	1277A St Laurent Blvd, Ottawa, ON K1G 3V4, Canada	Canada Location Master Agreement - Paradise Cannabis - 1277A St Laurent Blvd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Gaytri Maa Inc	238 Wilson Street West, Perth, ON K7H 2M8, Canada	Location Master Agreement - Paradise Cannabis - 238 Wilson Street West	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Gaytri Maa Inc	230 Main St W, Unit C, Port Colborne, ON L3K 4J5, Canada	Canada Location Master Agreement - Paradise Cannabis - 230 Main St W, Unit C	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Gaytri Maa Inc	255 Glen Miller Road (Riverview Plaza), Trenton, ON K8V 0B3, Canada	Location Master Agreement - Paradise Cannabis - 255 Glen Miller Road (Riverview Plaza)	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Gaytri Maa Inc	37 Niagara St, Welland, ON L3C 1H8, Canada	Canada Location Master Agreement - Paradise Cannabis - 37 Niagara St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Gaytri Maa Inc	1200 Pembroke W St, Unit #180, Pembroke, ON K8A 7T1, Canada	Canada Location Master Agreement - Paradise Cannabis - 1200 Pembroke W St, Unit #180	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	GORAKSH KRUPA LTD	4562 Colonel Talbot Road, London, ON N6P 1B1, Canada	Canada Location Master Agreement - O Variety - 4562 Colonel Talbot Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	GRAB N GO CONVENIENCE MART INC.	9560 Markham Road, Markham, ON L6E 0V1, Canada	Canada Location Master Agreement - Grab&Go Convenience - 9560 Markham Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	HAIRNAH TRADING INC.	657 McCowan Rd, Scarborough, ON M1V 1A3, Canada	Canada Location Master Agreement - BEST CONVENIENCE - 657 McCowan Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	HANYKE HANV HOLDINGS INC	839 20th Street West, Saskatoon, SK S7M 1Y2, Canada	Canada Location Master Agreement - Pharmasave Riversdale 446 - 839 20th Street West	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Hi Time Danover Convenience	215 10th St, Hanover, ON N4N 1N8, Canada	Canada Location Master Agreement - Hi Time General 215 10th St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	I.D.A MEADOWLANDS PHARMACY INC.	885 Meadowlands Drive unit 15-, Ottawa, ON K2C 3N2, Canada	Canada Location Master Agreement - Pharmasave Meadowlands- 885 Meadowlands Drive unit 15-	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	In And Out Corner Store Inc.	239 Albert Street, Waterloo, ON N2L 0K5, Canada	Canada Location Master Agreement - In And Out Convenience - 239 Albert Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Infinity Liquor Inc	2414 16 Ave NW, Calgary, AB T2M 0M5, Canada	Canada Location Master Agreement - Infinity Liquor Inc-2414 16 Avenue Northwest-Agreement	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	iTech Phones, Laptop Sales and Repair Ltd.	33721 Essendene Avenue, Abbotsford, BC V2S 2G7, Canada	Canada Location Master Agreement - iTech Phones Laptop Sales and Repair Ltd. - 33721 Essendene Avenue	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot Operating LLC	IVXS Technology USA Inc.	9th Floor, 220 5th Avenue, New York, NY 10001, USA	Comply Advantage Contract - 09.19.2024	Operational Contract	6/16/2026	
Bitcoin Depot, Inc.	J. Steeves Pharmacy Inc	212 McAllister Drive, Saint John, NB E2J 2S7, Canada	Canada Location Master Agreement - Pharmasave Steeves- 212 McAllister Dr	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	J.P.R Investments Inc	4411 58 St, Wetaskiwin, AB T9A 1V4, Canada	Canada Location Master Agreement - SHELL - 4411 58 St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	JAI MAHADEV ONTARIO INC.	257 Pine Street South, Timmins, ON P4N 2K9, Canada	Canada Location Master Agreement - Pine Variety - 257 Pine Street South	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	K & B Lucky Lotto Limited	1094 Notre Dame Ave, Winnipeg, MB R3E 0N7, Canada	Canada Location Master Agreement - K & B Lucky Lotto food store - 1094 Notre Dame Ave	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	KAUSHIK BHAVSAR	1654 Henderson Hwy, Winnipeg, MB R2G 1N7, Canada	Canada Location Master Agreement - Plaza Food Mart - 1654 Henderson Hwy	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	KEENEN E. INC.	478 Main St, Steinbach, MB R5G 0L7, Canada	Canada Location Master Agreement - 1st Choice Convenience Store and Homestyle Kitchen & Deli - 478 Main St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Korems Foods & Variety Store INC.	1724 Montréal Road, Ottawa, ON K1J 6N5, Canada	Canada Location Master Agreement - Korems Foods & Variety Store - 1724 Montréal Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Kwik Stop Laundromat	1509 Pitt Street, Cornwall, ON K6J 3T9, Canada	Canada Location Master Agreement - Kwik Stop Laundromat - 1509 Pitt Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	LESTAN ENTERPRISES INC	1455 Mayfield Road, Brampton, ON L7A 0C4, Canada	Canada Location Master Agreement - Lestan Conviennent Store - 1455 Mayfield Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	LIBUIT & MUÝCO ENTERPRISES LTD.	4221 Fraser St, Vancouver, BC V5V 4Q1, Canada	Canada Location Master Agreement - Kuyaz Marketplace - 4221 Fraser St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Lincol Medical Pharmacy Inc.	4413 Ontario Street, Beamsville, ON L3J 0A4, Canada	Canada Location Master Agreement - Pharmasave Lincoln Medical Pharmacy - 102-4413 Ontario Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	linZinc Inc	378 University Ave, Charlottesville, PE C1A 4N3, Canada	Canada Location Master Agreement - Capital Convenience Smoke Shop - 378 University Avenue	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Maison Esperance Ndophie Inc.	89 Bd Saint-Raymond, Gatineau, QC J8Y 1S6, Canada	Canada Location Master Agreement - Epicrerie Mondiale & Cafe - 89 Bd Saint-Raymond	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Marche Kesari	1456 Shevchenko Blvd, Lasalle, QC H8N 1P1, Canada	Canada Location Master Agreement - Marche Kesari - 1456 Boulevard Shevchenko - Agreement	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	MC VAPE INC.	87 Rue Saint Pierre, Saint-Constant, QC J5A 1G7, Canada	Canada Location Master Agreement - Mc Vape Plus - 87 Rue Saint Pierre	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Mister T's Ultramar LLC	10 Catalina Dr, Gander, NL A1V 0H4, Canada	Canada Location Master Agreement - Ultramar - 10 Catalina Dr	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	MR.VAPES INC.	2411 Apollo Road, West Kelowna, BC V4T 1P6, Canada	Canada Location Master Agreement - Mr. Vapes - 2411 Apollo Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	MRD Services Ltd	234 Century Rd, Spruce Grove, AB T7X 2X7, Canada	Canada Location Master Agreement - Century Convenience - 234 Century Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Naik Traders Corporation	900 Rathburn Road West Unit 6, Mississauga, ON L5C 4L3, Canada	Canada Location Master Agreement - Mrs. Convenience - 900 Rathburn Road West Unit 6	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Najam Enterprises Ltd	3473 3rd Ave, Port Alberni, BC V9Y 4E4, Canada	Canada Location Master Agreement - STAR CONVENIENCE & SMOKE SHOP - 3473 3rd Ave	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Neha Enterprises Ltd	700 15 Ave E, Prince Albert, SK S6V 7A4, Canada	Canada Location Master Agreement - Tiger's Convenience - 700 15 Ave E	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	New Broadway Foods Inc	1467 Victoria Rd, Sydney, NS B1N 1M9, Canada	Canada Location Master Agreement - Broadway Convenience Ltd & U-Haul Dealer	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	NUPATEL & SONS INC.	1187 Erie Street West, Windsor, ON N9A 6C6, Canada	Canada Location Master Agreement - Quick Variety - 1187 Erie Street West	Floorspace Lease	6/16/2026	BTM Kiosk
BitAccess, Inc.	Onfido Inc.	2140 South Dupont Highway, Camden, DE 19934, United States	VIII.J.2.1 Feb 9 21 - Bitaccess - Onfido Service Agreement copy (1)	Operational Contract	6/16/2026	
BitAccess, Inc.	Onfido Inc.	2140 South Dupont Highway, Camden, DE 19934, United States	VIII.J.2.2 March 31 21-Bit Access - Sales Order Form_z0k49 (1)	Operational Contract	6/16/2026	
Bitcoin Depot, Inc.	PANSAM CANADA INC.	724 Browns Line, Etobicoke, ON M8W 3V7, Canada	Canada Location Master Agreement - Murrys Variety - 724 Browns Line	Floorspace Lease	6/16/2026	BTM Kiosk
MCA Services Group, LLC	Plaid Inc.	1098 Harrison Street, San Francisco, CA 94103, United States	MSA (MCA Services Group dba ReadyBucks and Plaid)	Operational Contract	6/16/2026	
Bitcoin Depot, Inc.	Prince East Sharma and Grill	576 Montreal Rd, Ottawa, ON K1K 0T9, Canada	Canada Location Master Agreement - Prince East Shawarma and Grill - 576 Montreal Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	PUNJAB PROPERTY DEVELOPMENTS INC.	509 Broadway, Tillsonburg, ON N4G 3S8, Canada	Canada Location Master Agreement - PETRO-CANADA - 509 Broadway	Floorspace Lease	6/16/2026	BTM Kiosk

Debtor	Counterparty Name	Address	Contract Title	Contract Type	Rejection Date	Abandoned Property
Bitcoin Depot, Inc.	Pure Smoke Only INC	109 Main St, Dartmouth, NS B2X 1R6, Canada	Canada Location Master Agreement - Up in Smoke Shoppe - 109 Main St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	R2 Capital	168 Rothesay Avenue, Saint John, NB E2J 2B5, Canada	Canada Location Master Agreement - Rothesay Centre - 168 Rothesay Avenue	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Radhe Krishna Inc.	1013 Mayor Magrath Dr S, Lethbridge, AB T1K 2P7, Canada	Canada Location Master Agreement - Marley's Vape, Cigar and Cigarettes Store - 1013 Mayor Magrath Dr S	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Rolling Stone Masonry Corp	4910 51 Ave, Lacombe, AB T4L 2K3, Canada	Canada Location Master Agreement - THE CORNER LAUNDROMAT - 4910 51 Ave	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	S.ROHANI DRUGS LTD	unit 6a-305 Barrie Street, Bradford West Gwillimbury, ON L3Z 2B7, Canada	Canada Location Master Agreement - Pharmasave Bradford - unit 6a-305 Barrie Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	SellPhone Lab Inc.	36 Riverglen Drive Southeast, Calgary, AB T2C 4L5, Canada	Canada Location Master Agreement - SELLPHONE LAB - CALGARY - 36 Riverglen Drive Southeast	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Seoi Rok Oh	404 Haven Hill Rd, Penticton, BC V2A 4E8, Canada	Canada Location Master Agreement - Rocky Store - 404 Haven Hill Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	SHREE AKSHAYAGUNA LTD.	59 Main St E Unit 1, Kingsville, ON N9Y 1A1, Canada	Canada Location Master Agreement - 7 CONVENIENCE/LCBO/BEER - 59 Main St E Unit 1	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Shreeji Holdings Inc.	3825 Redford Street, Port Alberni, BC V9Y 3S2, Canada	Canada Location Master Agreement - Hospitality Inn Liquor Store - 3825 Redford Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Shuhayb Baryolay	3064 Hurontario St, Mississauga, ON L5B 1N7, Canada	Canada Location Master Agreement - AZIZI FOREX EXCHANGE - 3064 Hurontario St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	SmartFix Tech Inc.	579 King Street, Fredericton, NB E3B 1E8, Canada	Canada Location Master Agreement - SMART FIX TECH - 579 King Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Sookhwa Hong	700 Strasburg Road, Kitchener, ON N2E 2M2, Canada	Canada Location Master Agreement - STRASBURG CONVENIENCE - 700 Strasburg Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Star Liquor Ltd.	#106 2323-32 AVE NE, Calgary, AB T2E 6Z3, Canada	Canada Location Master Agreement - Star Liquor - #106, 2323-32 Ave NE	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Station Multi Services	1901 Rang du Bas de l'Assomption Nord, L'Assomption, QC J5W 2H1, Canada	Canada Location Master Agreement - Station Multi Services - 1901 Rang du Bas de l'Assomption Nord	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	SWASTIK GROCERS LTD.	4450 Walker Rd, Windsor, ON N8W 3T5, Canada	Canada Location Master Agreement - NAMASTE INDIAN SUPERMARKET - 4450 Walker Rd	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	The Deer Hub Convenience Inc.	140 Erickson Drive, Red Deer, AB T4R 2C3, Canada	Canada Location Master Agreement - Hello Deer - 140 Erickson Drive	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	THE MARVEL GROUP INC.	318 Nolanridge Crescent Northwest, Calgary, AB T3R 1W9, Canada	Canada Location Master Agreement - Liquor Pro- The Marvel Group Inc. - 318 Nolanridge Crescent Northwest	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	The Oxygen Smoke Shop Ltd.	3355 Kingsway, Vancouver, BC V5R 5K6, Canada	Canada Location Master Agreement - Artisan Smoke Shop - 3355 Kingsway	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Thom & son Convenience Store	413 Selkirk Ave, Winnipeg, MB R2W 2M4, Canada	Canada Location Master Agreement - Thom & son Convenience Store - 413 Selkirk Ave	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	TRENDSETTER COMPANY LIMITED	546 Bath Road, Kingston, ON K7M 2B2, Canada	Canada Location Master Agreement - KIWI MART - 546 Bath Road	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	TZIACHRIS ENTERPRISE LTD	5113 50 St, Whitecourt, AB T7S 1S8, Canada	Canada Location Master Agreement - Timio's Liquor Store - 5113 50 St	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Unique Smoke and Convenience Store Inc.	834 9th Ave NW, Moose Jaw, SK S6H 4J1, Canada	Canada Location Master Agreement - Unique Smoke Hemp & Vape Store - 834 9th Ave NW	Floorspace Lease	6/16/2026	BTM Kiosk
BitAccess, Inc.	UPTON PARK INVESTMENTS INC.	191 Lower Street, 2nd Floor, Dedham, Massachusetts 02026, United States	Ottawa Office - 1. 267-BitAccess-HL-July2022-June2027	Office Lease	6/30/2026	Leased real property
Bitcoin Depot, Inc.	Valley Farm Variety	1472 Huron St, London, ON N5V 2E5, Canada	Canada Location Master Agreement - Valley Farm Variety - 1472 Huron Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Vapesmart INC.	10010 86 Ave #109, Fort Saskatchewan, AB T8L 4P4, Canada	Canada Location Master Agreement - Vape Smart - Vapes, Cigars & Smoke - 10010 86 Ave #109	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	VAPOR HAZE & ACCESSORIES LTD.	465 East Columbia St, New Westminster, BC V3L 3X6, Canada	Canada Location Master Agreement - VAPOR HAZE	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	VH RETAIL CORP.	61 Sherman Ave N, Hamilton, ON L8L 6M3, Canada	Canada Location Master Agreement - Cannon Variety - 61 Sherman Ave N	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Waliz Corporation Inc	10 Downie St #101, Stratford, ON N5A 1X2, Canada	Canada Location Master Agreement - Hi Time - 10 Downie Street #101	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	WASSOUF ENTERPRISES LIMITED	390 Portland Street, Dartmouth, NS B2Y 1K8, Canada	Canada Location Master Agreement - PORTLAND LAUNDROMAT AND CONVENIENCE - 390 Portland Street	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	WELLNEST PHARMACY INC.	90 Collingwood Avenue, Brampton, ON L7A 1L7, Canada	Canada Location Master Agreement - Pharmasave Huronwood Compounding Centre - 90 Collingwood Avenue	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	West Park Liquor	41 Westpark Blvd #104, Fort Saskatchewan, AB T8L 4N2, Canada	Canada Location Master Agreement - West Park Liquor Store - 41 Westpark Blvd #104	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	Westmountfoods LTD	819 29th St W, Saskatoon, SK S7L 0N2, Canada	Canada Location Master Agreement - Westmountfoods Convenience Store - 819 29th St W	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	WOW Liquor Discounter LTD.	200-24 Strathmoor Drive, Sherwood Park, AB T8H 2B6, Canada	Canada Location Master Agreement - WOW Liquor Discounter - 200-24 Strathmoor Drive	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	WOW LIQUOR DISCOUNTER LTD.	5359 Calgary Trail Northwest, Edmonton, AB T6H 4J9, Canada	Canada Location Master Agreement - WOW LIQUOR DISCOUNTER - 5359 Calgary Trail Northwest	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot, Inc.	YYL Liquor LTD.	4307 130 AVE SE #40, Calgary, AB T2Z 3V8, Canada	Canada Location Master Agreement - YYL Liquor LTD - YYL Liquor - 4307-130 AVE SE	Floorspace Lease	6/16/2026	BTM Kiosk
Bitcoin Depot Operating, LLC	ZoomInfo Technologies	805 Broadway Street, Suite 900, Vancouver, Washington 98660 United States	ZoomInfo_ Bitcoin Depot Agreement	Operational Contract	6/16/2026	

This is Exhibit “G” referred to the in Affidavit of Thomas Studebaker sworn over videoconference in accordance with the *Administering Oath or Declaration Remotely Regulation*, O. Reg 431/20, on June 26, 2026, while I was located in the City of Toronto, in the Province of Ontario, and the affiant was located in the City of Boston in the State of Massachusetts.



Commissioner for Taking Affidavits (or as may be)

MARLEIGH ERYN DICK

LSO# 79390S

² Capitalized terms used but not immediately defined herein shall have the meanings set forth in the Motion or elsewhere in this Second Interim Order, as applicable.

- (i) authorizing the Debtors to use the alleged Cash Collateral of the Term Loan Secured Parties under the Term Loan Documents, consistent with the Budget (subject to the Permitted Variance), and provide adequate protection to the Term Loan Agent (for the benefit of the Term Loan Lenders), NFS, and VFS pursuant to sections 361 and 363(e) of the Bankruptcy Code solely to the extent of any diminution in value of their alleged respective interests in the Prepetition Collateral (including Cash Collateral of the Term Loan Secured Parties) as of the Petition Date resulting from the imposition of the automatic stay under section 362 of the Bankruptcy Code, the subordination of the Prepetition Liens to the Carve Out, or the Debtors' use, sale, or lease of the Prepetition Collateral (including Cash Collateral of the Term Loan Secured Parties);
- (ii) authorizing the Debtors to maintain funds in the Adequate Protection Account;
- (iii) confirming that application of the automatic stay under section 362 of the Bankruptcy Code prohibits the Prepetition Secured Parties from sweeping cash from any bank accounts in which Cash Collateral is held;
- (iv) waiving any applicable stay (including under Bankruptcy Rule 6004) and providing for immediate effectiveness of this Second Interim Order; and
- (v) scheduling a final hearing (the "***Final Hearing***") to consider final approval of the use of Cash Collateral and other provisions set forth in this Second Interim Order pursuant to a proposed final order (the "***Final Order***"), as set forth in the Motion.

The Court having considered the interim relief requested in the Motion, the *Declaration of Thomas Studebaker in Support of the Chapter 11 Cases and First-Day Motions* [Docket No. 23] (the "***First Day Declaration***"), and the evidence submitted and arguments made by the Debtors at the interim hearings held on May 19, 2026 and June 9, 2026 (collectively, the "***Interim Hearings***"); and notice of the Interim Hearings having been given in accordance with Bankruptcy Rules 4001 and all applicable Local Rules; and the Interim Hearings having been held and concluded; and all objections, if any, to the interim relief requested in the Motion having been withdrawn, resolved, or overruled on the merits by the Court; and the Court having noted the appearances of all parties in interest; and it appearing that approval of the interim relief requested in the Motion is necessary to avoid immediate and irreparable harm to the Debtors and their estates pending the Final Hearing, and otherwise is fair and reasonable and in the best interests of the

Debtors, their estates, and all parties in interest, and is essential for the preservation of the Debtors' businesses and property; and it appearing that no other or further notice of the Motion or the Interim Hearings need be given under the circumstances; and after due deliberation and consideration, and good and sufficient cause appearing therefor,

BASED UPON THE RECORD ESTABLISHED AT THE INTERIM HEARINGS, THE COURT MAKES THE FOLLOWING FINDINGS OF FACT AND CONCLUSIONS OF LAW:³

A. Petition Date. On May 17, 2026 (the "*Petition Date*"), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the Court.

B. Debtors in Possession. The Debtors are continuing in the management and operation of their businesses and properties as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. These Chapter 11 Cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

C. Jurisdiction and Venue. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of Texas*, dated May 24, 2012. Consideration of the Motion constitutes a core proceeding under 28 U.S.C. § 157(b)(2). Venue for these Chapter 11 Cases and the proceedings on the Motion is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. This Court may enter a final order consistent with Article III of the United States Constitution.

D. Notice. The Interim Hearings were held pursuant to Bankruptcy Rule 4001(b)(2) and paragraph C of the Complex Case Procedures. Proper, timely, and sufficient notice of the

³ The findings and conclusions set forth herein constitute the Court's findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding pursuant to Bankruptcy Rule 9014. To the extent that any of the following findings of fact constitute conclusions of law, they are adopted as such. To the extent any of the following conclusions of law constitute findings of fact, they are adopted as such.

Interim Hearings and the interim relief requested in the Motion has been provided under the circumstances in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the Complex Case Procedures, and no other or further notice of the Motion or entry of this Second Interim Order shall be required. The interim relief granted herein is necessary to avoid immediate and irreparable harm to the Debtors and their estates.

E. First Interim Order. On May 19, 2026, the Court entered the *Interim Order (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Confirming Application of the Automatic Stay, (IV) Scheduling a Second Interim Hearing, and (V) Granting Related Relief* [Docket No. 44] (the “**First Interim Order**”).

F. Committee Formation. On May 28, 2026, the Office of the United States Trustee for the Southern District of Texas (the “**U.S. Trustee**”) appointed an official committee of unsecured creditors in these Chapter 11 Cases pursuant to section 1102 of the Bankruptcy Code (the “**Committee**”) [Docket No. 101].

G. Cash Collateral. As used herein, the term “**Cash Collateral**” shall mean all of the Debtors’ cash, including cash and other amounts on deposit or maintained in any bank accounts subject to Term Loan Liens that constitutes or will constitute “cash collateral” of the Term Loan Secured Parties within the meaning of section 363(a) of the Bankruptcy Code.

H. Term Loan Allegations. The Term Loan Secured Parties allege the following:⁴

(i) Term Loan Documents. Pursuant to that certain Second Amended and Restated Credit Agreement, dated as of November 1, 2024 (as amended or otherwise modified prior to the Petition Date, the “**Term Loan Agreement**,” and collectively with the other Loan

⁴ The Debtors and their estates are not able to stipulate to the amount or allowance of the Term Loan Debt or the validity, perfection, or priority of the Term Loan Liens in the Term Loan Collateral; accordingly, the Debtors and their estates reserve all rights with respect to these issues and matters.

Documents (as defined in the Term Loan Agreement) and any other agreements and documents executed or delivered in connection therewith, each as may be amended or otherwise modified prior to the Petition Date, the “**Term Loan Documents**,”) by and among (a) Kiosk HoldCo LLC, as borrower (the “**Term Loan Borrower**”), (b) BT HoldCo LLC, as Holdings (“**HoldCo**”), (c) the subsidiary guarantors party thereto (together with the Term Loan Borrower and HoldCo, the “**Term Loan Parties**”), (d) the lenders from time to time party thereto (the “**Term Loan Lenders**”), and (e) Silverview Credit Partners LP, as administrative agent (in such capacity, the “**Term Loan Agent**” and, together with the Term Loan Lenders, the “**Term Loan Secured Parties**”), the Term Loan Lenders extended a term loan facility in the aggregate principal amount of \$36,450,000 (the “**Term Loan**”) and other financial accommodations to the Term Loan Parties pursuant to the Term Loan Documents.

(ii) Term Loan Debt. As of the Petition Date, the Term Loan Secured Parties assert a claim in the aggregate principal amount of not less than \$13.3 million pursuant to, and in accordance with the terms of, the Term Loan Documents, plus accrued and unpaid interest, fees, and expenses under the Term Loan Documents incurred in connection therewith as provided in the Term Loan Documents (collectively, the “**Term Loan Debt**”).

(iii) Term Loan Liens. As more fully set forth in the Term Loan Documents, prior to the Petition Date, the Term Loan Secured Parties assert a security interest in, and lien on (the “**Term Loan Liens**”) all Collateral (as defined in the Term Loan Documents) (including Cash Collateral) and all proceeds and products thereof, in each case whether then owned or existing or thereafter acquired or arising (the “**Term Loan Collateral**”).⁵

⁵ Nothing herein shall prejudice or otherwise affect, OptConnect Management, LLC’s (“**OptConnect**”) Response and Reservation of Rights (the “**Response**”) [ECF No. 114], filed in the above-captioned main case docket in these Chapter 11 Cases, for its interest in the Routers (as defined in Response) that OptConnect provided to the Debtors, including, without limitation, the right to assert that the Routers do not constitute

(iv) As of the Petition Date: (a) the Term Loan Liens are alleged to be senior in priority over any and all other liens on the Term Loan Collateral, subject only to certain liens senior by operation of law (solely to the extent any such liens were valid, properly perfected, non-avoidable, and senior in priority to the Term Loan Liens as of the Petition Date, the “***Term Loan Prior Liens***”); (b) the Term Loan Debt is alleged to be a legal and valid obligation of the applicable Debtors enforceable in accordance with the terms of the applicable Term Loan Documents; and (c) subject to any exceptions, exclusions, or limitations provided for in the applicable Term Loan Documents, all of the Term Loan Parties’ cash, cash equivalents, negotiable instruments, investment property, general intangibles, and securities, and any amounts generated by the collection of accounts receivable or other disposition of the Term Loan Collateral, and the proceeds of any of the foregoing, wherever located, is alleged to be the cash collateral within the meaning of section 363(a) of the Bankruptcy Code of all (or certain of) the Term Loan Secured Parties, as more fully described in the Term Loan Documents. The Debtors continue to collect cash, rents, income, offspring, products, proceeds, and profits generated from the Term Loan Collateral, all of which (subject to any exceptions, exclusions, or limitations provided for in the applicable Term Loan Documents) is alleged to constitute Term Loan Collateral subject to the applicable Term Loan Liens.

(v) The Debtors desire to use a portion of such cash, rents, income, offspring, products, proceeds, and profits that are alleged to constitute Cash Collateral of the Term Loan Secured Parties under section 363(a) of the Bankruptcy Code. Certain prepetition cash, rents, income, offspring, products, proceeds, and profits, in existence as of the Petition Date, including

part of Prepetition Collateral of the Term Loan Secured Lenders, VFS, NFS, or the collateral of any creditor asserting a security interest in the Debtors’ property, or are otherwise subject to the asserted Prepetition Lien or the liens granted under this Second Interim Cash Collateral Order, whether such Routers are in storage, placed in or removed from the Debtors’ Equipment.

balances of funds in certain of the Debtors' prepetition and postpetition bank accounts and cryptocurrency wallets, are also alleged to constitute Cash Collateral that may be subject to the applicable Term Loan Secured Parties' asserted security interests. All Cash Collateral and all proceeds of the Term Loan Collateral, including proceeds realized from a sale or disposition thereof, or from payment thereon, shall be used and/or applied in accordance with the terms and conditions of this Second Interim Order.

I. VFS Financing Allegations

(i) VFS Financing Documents. Pursuant to that certain *Master Equipment Finance Agreement* dated as of June 29, 2021 by and between VFS LLC ("**VFS**") and Lux Vending, LLC (as amended or otherwise modified prior to the Petition Date, the "**VFS Financing Agreement**," and collectively with any other agreements and documents executed or delivered in connection therewith, each as may be amended or otherwise modified prior to the Petition Date, the "**VFS Financing Documents**,") by and among Lux Vending, LLC, as customer (the "**VFS Customer**") and VFS as lender, VFS extended loans (the "**VFS Debt**") and other financial accommodations to the VFS Customer pursuant to the VFS Financing Documents.

(ii) VFS Liens. As more fully set forth in the VFS Financing Documents, prior to the Petition Date VFS assert a security interest in, and lien on (the "**VFS Liens**") all Collateral (as defined in the VFS Financing Documents) and all proceeds and products thereof, in each case whether then owned or existing or thereafter acquired or arising (the "**VFS Collateral**").

J. NFS Financing Allegations

(i) NFS Financing Documents. Pursuant to that certain *Master Equipment Lease* dated as of November 22, 2021 by and between NFS Leasing, Inc. ("**NFS**" and together with VFS and the Prepetition Secured Parties, the "**Prepetition Secured Parties**") and Lux

Vending, LLC (as amended or otherwise modified prior to the Petition Date, the “*NFS Financing Agreement*,” and collectively with any other agreements and documents executed or delivered in connection therewith, each as may be amended or otherwise modified prior to the Petition Date, the “*NFS Financing Documents*” and together with the VFS Financing Document and the Term Loan Documents, the “*Prepetition Loan Documents*”) by and among Lux Vending, LLC, as customer (the “*NFS Customer*”) and NFS as lender, NFS extended loans (the “*NFS Debt*” and together with the VFS Debt and the Term Loan Debt, the “*Prepetition Debt*”) and other financial accommodations to NFS Customer pursuant to the NFS Financing Documents.

(ii) NFS Liens. As more fully set forth in the VFS Financing Documents, prior to the Petition Date VFS assert a security interest in, and lien on (the “*NFS Liens*” and together with the VFS Liens and Term Loan Liens, the “*Prepetition Liens*”) certain collateral and all proceeds and products thereof, in each case whether then owned or existing or thereafter acquired or arising (the “*NFS Collateral*” and together with the VFS Collateral and Term Loan Collateral, the “*Prepetition Collateral*”).

K. Interim Findings Regarding the Use of Cash Collateral.

(i) This Court concludes that good and sufficient cause has been shown for entry of this Second Interim Order and entry of this Second Interim Order is in the best interests of the Debtors’ estates as its implementation will, among other things, allow the Debtors to preserve and maximize the value of their estates. Without receiving the relief sought by this Second Interim Order, the Debtors’ estates will be immediately and irreparably harmed.

(ii) The Debtors have an immediate and critical need to use Cash Collateral on an interim basis. Absent the ability to use Cash Collateral, the Debtors would be unable to fund, among other things, payroll, working capital, general corporate purposes, and administrative costs

and expenses of the Debtors incurred during these Chapter 11 Cases and related proceedings. In such event, the Debtors would be forced to liquidate abruptly, which would cause immediate and irreparable harm to the Debtors' estates and creditors.

(iii) Based on the Motion, the First Day Declaration, the Cash Collateral Declaration, and the record and other evidence presented to the Court at the Interim Hearings, the terms of the Adequate Protection Obligations granted to the Prepetition Secured Parties as provided in paragraph 4 of this Second Interim Order, and the terms on which the Debtors may continue to use the Prepetition Collateral (including Cash Collateral of the Term Loan Secured Parties) pursuant to this Second Interim Order are fair and reasonable and reflect the Debtors' exercise of prudent business judgment consistent with their fiduciary duties.

(iv) The Debtors have acted in good faith regarding the Debtors' continued use of the Prepetition Collateral (including Cash Collateral of the Term Loan Secured Parties, consistent with the Budget) to fund the administration of the Debtors' estates in a manner that best preserves and maximizes the value of estate property, in accordance with the terms and conditions hereof.

(v) The Prepetition Secured Parties are entitled to the Adequate Protection as and to the limited extent set forth herein pursuant to sections 361, 362, and 363 of the Bankruptcy Code. The Adequate Protection provided to the Prepetition Secured Parties in this Second Interim Order is limited to any diminution in the value of the Prepetition Secured Parties' alleged respective interests in the Prepetition Collateral (if any) (including Cash Collateral of the Term Loan Secured Parties) from and after the Petition Date and is consistent with and authorized by the Bankruptcy Code. The Adequate Protection provided herein and other benefits and privileges contained herein reflect the Debtors' prudent exercise of business judgment.

L. Prepetition Debt and Liens. Nothing herein shall constitute a finding or ruling by this Court that: (a) any Prepetition Debt is allowed, valid, enforceable, or non-avoidable against the applicable Debtors; or (b) any alleged Prepetition Lien is allowed, valid, senior, enforceable, prior, perfected, or non-avoidable against the applicable Debtors. Moreover, nothing herein shall prejudice the rights of any party in interest, including, but not limited to, the Debtors and the Committee, in each case to the extent any such party has standing to challenge, or object to, the allowance, amount, validity, priority, enforceability, seniority, avoidability, perfection, or extent of, any Prepetition Debt, any alleged Prepetition Lien, and/or other security interests and liens.

M. Term Loan Prior Liens. Nothing herein shall constitute a finding or ruling by this Court that any alleged Term Loan Prior Lien or Other Senior Lien is valid, senior, enforceable, prior, perfected, or non-avoidable. Moreover, nothing herein shall prejudice the rights of any party in interest, including, but not limited to, the Debtors, the Prepetition Secured Parties, and the Committee, in each case to the extent any such party has standing to challenge, or object to, the validity, priority, enforceability, seniority, avoidability, perfection, or extent of any alleged Term Loan Prior Lien, Other Senior Liens, and/or other security interests and liens.

N. Immediate Entry. Sufficient cause exists for immediate entry of this Second Interim Order pursuant to Bankruptcy Rule 4001(b)(2). Absent granting the relief set forth in this Second Interim Order, the Debtors' estates will be immediately and irreparably harmed. Permitting the use of Cash Collateral in accordance with this Second Interim Order is therefore necessary and appropriate and in the best interests of, the Debtors' estates and is consistent with the Debtors' exercise of their fiduciary duties. Sufficient cause therefore exists for immediate entry of this Second Interim Order pursuant to Bankruptcy Rule 4001(b)(2).

Based upon the foregoing findings and conclusions, the Motion, and the record before the Court with respect to the Motion, and after due consideration and good and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. *Motion Approved and Objections Overruled.* The Motion is granted, the incurrence and granting of the Adequate Protection Obligations is authorized, and the use of Cash Collateral is authorized, on an interim basis, in each case subject to the terms and conditions set forth in this Second Interim Order. All objections to this Second Interim Order to the extent not withdrawn, waived, settled, or resolved are hereby denied and overruled on the merits.

2. *Use of Cash Collateral.* The Debtors are hereby authorized, subject to the terms and conditions of this Second Interim Order (including the Carve Out), to use the Cash Collateral, consistent with the budget attached hereto as **Exhibit 1** (as amended, supplemented, replaced, extended, or otherwise modified from time to time, the “*Budget*”) (subject to the Permitted Variance), during the period from the Petition Date through and including the earlier of (a) the Termination Date, and (b) the date of the Final Hearing. The Debtors are authorized to use the Cash Collateral to: (a) fund payroll, working capital, general corporate purposes, and administrative costs and expenses of the Debtors incurred in the Chapter 11 Cases and related proceedings, consistent with the Budget (subject to the Permitted Variance), (b) satisfy any Adequate Protection Obligations to the Term Loan Secured Parties, as provided herein, (c) fund the Carve Out Reserves, and (d) fund the Professional Fee Reserve Account in accordance with this Second Interim Order.

3. *Banks Must Honor This Second Interim Order.* Each financial institution, including any cryptocurrency wallet providers, where the Debtors maintain deposit accounts is directed to comply with the instructions it receives from the applicable Debtor(s) to access the Cash Collateral

on deposit in any such accounts, notwithstanding anything to the contrary in any account control agreement or similar agreement, with respect to any such accounts that are subject to any alleged Term Loan Liens or other liens.

4. *Adequate Protection of Prepetition Secured Parties.* Pursuant to sections 361, 362, 363(e), and 507 of the Bankruptcy Code, the Prepetition Secured Parties are entitled to adequate protection of their alleged respective interests in the Prepetition Collateral (if any), including the Cash Collateral, solely to the extent of any aggregate diminution in the value of their alleged respective interests, from the value, if any, that existed as of the Petition Date, in the Prepetition Collateral (including Cash Collateral), from and after the Petition Date as set forth below in this paragraph. Accordingly, the Term Loan Agent (for the benefit of the Term Loan Secured Parties), NFS, and VFS are hereby granted the following as adequate protection (collectively, the “*Adequate Protection Obligations*”):

(a) Term Loan Adequate Protection Liens. Pursuant to sections 361(2) and 363(c)(2) of the Bankruptcy Code, upon entry of the Second Interim Order and effective as of the Petition Date, the Term Loan Agent (for itself and for the benefit of the Term Loan Secured Parties) is hereby granted automatically perfected replacement security interests in and liens upon the following (all property identified in clauses (i), (ii), and (iii) below being collectively referred to as the “*Term Loan Adequate Protection Collateral*”), in each case, subject and subordinate to the Carve Out, Term Loan Prior Liens, and Other Senior Liens (all such replacement liens and security interests, the “*Term Loan Adequate Protection Liens*”):

- (i) *First Priority Liens on Unencumbered Property.* Pursuant to sections 361(2) and 363(c)(2) of the Bankruptcy Code, a valid, fully-perfected first priority replacement security interest in and lien upon all tangible and intangible pre- and postpetition property of the Debtors, whether existing on the Petition Date or thereafter acquired, that, on or as of the Petition Date, is not subject to (a) a valid, perfected and

non-avoidable lien, or (b) a valid and non-avoidable lien in existence as of the Petition Date that is perfected subsequent to the Petition Date as permitted by section 546(b) of the Bankruptcy Code, and the proceeds, products, rents, and profits thereof (the “**Unencumbered Property**”). Unencumbered Property includes, without limitation, any and all inventory, accounts receivable, contracts, properties, plants, fixtures, machinery, equipment, general intangibles, documents, instruments, securities, goodwill, chattel paper, interests in leaseholds, real properties, real property leaseholds, deposit accounts, patents, copyrights, trademarks, trade names, rights under license agreements and other intellectual property, capital stock or other equity interests of subsidiaries, joint ventures and other entities, wherever located, intercompany loans and notes, and the proceeds, products, rents and profits, whether arising under section 552(b) of the Bankruptcy Code or otherwise, of all the foregoing (excluding (x) claims and causes of action under sections 502(d), 544, 545, 547, 548, 549, and 550 of the Bankruptcy Code, or any other avoidance actions under the Bankruptcy Code or applicable state-law equivalents (collectively, the “**Avoidance Actions**”), and any proceeds or property recovered from Avoidance Actions, whether by judgment, settlement, or otherwise (collectively, the “**Avoidance Proceeds**”), (y) equity interests in any Debtor or affiliate of any Debtor that is domiciled outside of the United States (collectively, the “**Foreign Equity Interests**”), and (z) “Excluded Assets” (as defined in the Term Loan Documents)).

- (ii) *Liens Junior to Other Senior Liens.* Pursuant to sections 361(2) and 363(c)(2) of the Bankruptcy Code, a valid, fully-perfected replacement security interest in, and lien upon, all tangible and intangible pre- and postpetition property of each Debtor that is not Term Loan Collateral but is subject to either (a) valid, perfected, and non-avoidable liens in existence immediately prior to the Petition Date (other than the Term Loan Liens) or (b) valid and non-avoidable liens in existence immediately prior to the Petition Date that are perfected subsequent to the Petition Date as permitted by section 546(b) of the Bankruptcy Code (any such liens described in the foregoing clauses (a) and (b), the “**Other Senior Liens**”), and the proceeds, products, rents, and profits thereof, whether arising under section 552(b) of the Bankruptcy Code or otherwise (excluding (x) Avoidance Actions and Avoidance Action Proceeds, (y) Foreign Equity Interests, and (z) Excluded Assets), which security interest and lien shall be junior and subordinate to any such valid, perfected, and non-avoidable Other Senior Liens on such property in existence immediately prior to the Petition Date.
- (iii) *Liens Senior to the Term Loan Liens.* Pursuant to sections 361(2) and 363(c)(2) of the Bankruptcy Code, a valid, fully-perfected, non-avoidable priming replacement lien on, and security interest in, all pre- and postpetition property of the Debtors that is of the same nature, scope, and

type as the Term Loan Collateral, and all products, proceeds, rents, and profits thereof, whether arising from section 552(b) of the Bankruptcy Code or otherwise (excluding (x) Avoidance Actions and Avoidance Action Proceeds, (y) Foreign Equity Interests, and (z) Excluded Assets); *provided*, that the Adequate Protection Liens set forth in this sub-clause (iii) shall be senior to the Term Loan Liens but junior to the Other Senior Liens.

(b) NFS Adequate Protection Liens. Pursuant to sections 361(2) and 363(c)(2) of the Bankruptcy Code, upon entry of the Second Interim Order and effective as of the Petition Date, NFS is hereby granted automatically perfected replacement security interests in and liens upon the NFS Collateral with the same validity, priority, and scope as the NFS Liens on such collateral, which, for the avoidance of doubt, does not include any Cash Collateral, and subject and subordinate to the Carve Out (all such replacement liens and security interests, the “***NFS Adequate Protection Liens***”).

(c) VFS Adequate Protection Liens. Pursuant to sections 361(2) and 363(c)(2) of the Bankruptcy Code, upon entry of the Second Interim Order and effective as of the Petition Date, VFS is hereby granted automatically perfected replacement security interests in and liens upon the VFS Collateral with the same validity, priority, and scope as the VFS Liens on such collateral, which, for the avoidance of doubt, does not include any Cash Collateral, and subject and subordinate to the Carve Out (all such replacement liens and security interests, the “***VFS Adequate Protection Liens***” and together with the Term Loan Adequate Protection Liens and the NFS Adequate Protection Liens, the “***Adequate Protection Liens***”).

(d) In the event any NFS Collateral or VFS Collateral is liquidated by the Debtors, the identifiable proceeds of such collateral shall be deposited in a segregated account and the Adequate Protection Liens of each the Term Loan Secured Parties, NFS, and VFS shall attach to such proceeds with the same validity, priority, and scope as existed on such property as of the Petition Date, subject to further order of the Court.

(e) Adequate Protection Claims of Term Loan Secured Parties. Upon entry of the Second Interim Order and effective as of the Petition Date, the Term Loan Agent (for itself and for the benefit of the Term Loan Secured Parties) is hereby granted, subject and subordinate only to the Carve Out, allowed superpriority administrative expense claims against the Debtors' estates as provided for in sections 503(b) and 507(b) of the Bankruptcy Code (the "***Adequate Protection Claims***"), solely to the extent of any aggregate diminution in value of the alleged respective interests from the value, if any, that existed as of the Petition Date, in the Term Loan Collateral (including Cash Collateral) from and after the Petition Date, including as a result of the automatic stay, the Debtors' use, sale, or lease of the Prepetition Collateral, and the subordination of the Term Loan Liens to the Carve Out.

(f) Segregated Account. On May 21, 2026, the Debtors deposited \$17,220,000 into their account held at People First Bank ending in x2024 (the "***Adequate Protection Account***") which funds shall be maintained in such account and not utilized by the Debtors or any other party except by further order of the Court, including the Final Order.

(g) Financial Reporting. By no later than 5:00 p.m. (prevailing Central time) on the second Thursday following the Petition Date and on each Thursday thereafter, the Debtors shall provide a weekly variance report comparing actual cumulative disbursements to projected cumulative disbursements set forth in the Budget, in each case, on an aggregate and line-item basis, to the Term Loan Agent, the U.S. Trustee, counsel to NFS, counsel to VFS, and counsel for the Committee or other statutory committee.

(h) Monitoring of Collateral. The Prepetition Secured Parties and their advisors shall be given reasonable access to the Debtors' books, records, and properties for purposes of monitoring the Prepetition Collateral.

(i) Insurance of Collateral. The Debtors shall comply with the covenants contained in the Prepetition Documents regarding the insurance of the Prepetition Collateral, except as otherwise provided herein.

(j) Term Loan Secured Parties Adequate Protection Fees and Expenses. As further adequate protection, the Debtors shall pay the reasonable and documented fees and expenses of the professionals retained by the Term Loan Secured Parties, subject to an aggregate maximum limit of \$100,000 through the date of the Final Hearing; *provided*, to the extent the Term Loan Secured Parties are determined to be undersecured or upon a successful Challenge, the Court shall retain authority to fashion an appropriate remedy with respect to any payments benefitting the Term Loan Secured Parties pursuant to this paragraph.

5. *Budget.* The Budget reflects, among other things, through the date of the Final Hearing, the Debtors' projected cash receipts and disbursements for each one-week period covered thereby. The Debtors may use the Cash Collateral consistent with the Budget; *provided* that the Debtors shall be permitted to expend up to 20 percent more than the projected aggregate disbursements set forth in the Budget through the date of the Final Hearing; *provided, however*, that the cash disbursements in respect of any professional fees of Professional Persons (as defined below) shall not be included in calculating compliance with the Budget (such deviations, excluding cash disbursements in respect to professional fees of Professional Persons, the "***Permitted Variance***").

6. *Challenges.*

(a) The Debtors shall be required to commence any adversary proceeding or contested matter (i) objecting to or challenging the amount, validity, perfection, enforceability, priority, or extent of the Term Loan Debt or the Term Loan Liens, or (ii) otherwise asserting or

prosecuting any action for preferences, fraudulent transfers or conveyances, other avoidance power claims or any other claims, counterclaims or causes of action, objections, contests, or defenses (collectively, the “**Challenges**”) against the Term Loan Secured Parties or their respective subsidiaries, affiliates, officers, directors, managers, principals, employees, agents, financial advisors, attorneys, accountants, investment bankers, consultants, representatives, and other professionals and the respective successors and assigns thereof, in each case in their respective capacity as such (each, a “**Representative**” and, collectively, the “**Representatives**”) in connection with matters related to the Term Loan Documents, the Term Loan Debt, the Term Loan Liens, and the Term Loan Collateral on or before the later of (x) the date that is 30 calendar days after the entry of the First Interim Order, or (y) the date of the Final Hearing (the later to occur of clauses (x)-(y), the “**Debtors’ Challenge Period**”) with such Final Hearing to occur no later than the week of June 22, 2026 (absent agreement of the Debtors and the Term Loan Secured Parties or further order of the Court).

(b) Upon the expiration of the Debtors’ Challenge Period (but subject in all respects to any pending Challenge commenced by the Debtors and the Non Debtor Challenge Period (as defined below)), the Debtors shall enter into customary stipulations regarding the priority, validity, extent, and amount of the Term Loan Debt, the Term Loan Liens, and the Term Loan Collateral, which stipulations shall be approved by the Bankruptcy Court pursuant to the Final Order.

(c) The Debtors’ stipulations, admissions, agreements, and releases contained in the Final Order shall be binding upon the Debtors’ estates and all other parties in interest, including, without limitation, any statutory or non-statutory committees appointed or formed in the Chapter 11 Cases (including the Committee) and any other person or entity acting or seeking to act

on behalf of the Debtors' estates, including any chapter 7 or chapter 11 trustee appointed or elected for any of the Debtors, in all circumstances and for all purposes unless: (i) such committee or any other party in interest with requisite standing (in each case to the extent requisite standing is sought pursuant to a standing motion filed prior to the expiration of the Non Debtor Challenge Period and subject in all respects to any agreement or applicable law that may limit or affect such person or entity's right or ability to commence such proceeding), has timely filed an adversary proceeding or contested matter (subject to the limitations contained herein, including, *inter alia*, in this paragraph) commencing a Challenge by the earlier of (x) the date of entry of an order confirming a chapter 11 plan, and (y) seventy-five (75) calendar days after entry of the First Interim Order (the earlier to occur of clauses (x)-(y), the "***Non Debtor Challenge Period***"), *provided, however*, the duration of the Non Debtor Challenge Period is subject to entry of the Final Order granting such relief; and (ii) there is a final non-appealable order in favor of the plaintiff sustaining any such Challenge in any such timely filed adversary proceeding or contested matter; *provided, however*, that any pleadings filed in connection with any Challenge shall set forth with specificity the basis for such challenge or claim and any challenges or claims not so specified prior to the expiration of the Non Debtor Challenge Period shall be deemed forever, waived, released, and barred. If no such Challenge is timely and properly filed during the Non Debtor Challenge Period or the Court does not rule in favor of the plaintiff in any such proceeding, then (subject in all respects to the resolution of any pending Challenges filed by the Debtors by agreement or a final non-appealable order of the Court): (x) the Debtors' stipulations, admissions, agreements, and releases contained in the Final Order shall be binding on all parties in interest; (y) for all purposes in the Chapter 11 Cases, any subsequent chapter 7 case(s), or otherwise; (z) any other challenge under the Bankruptcy Code or any applicable law or regulation by any person or entity, including any statutory or non-statutory

committees appointed or formed in the Chapter 11 Cases or any other party in interest acting or seeking to act on behalf of the Debtors' estates, including, without limitation, any successor thereto (including, without limitation, any chapter 7 trustee or chapter 11 trustee or examiner appointed or elected for any of the Debtors) or any other challenge under the Bankruptcy Code or any applicable law or regulation by any statutory or non-statutory committees appointed or formed in the Chapter 11 Cases or any other party acting or seeking to act on behalf of the Debtors' estates, including, without limitation, any successor thereto (including, without limitation, any chapter 7 trustee or chapter 11 trustee appointed or elected for any of the Debtors), whether arising under the Bankruptcy Code or otherwise, against any of the Term Loan Secured Parties and their Representatives arising out of or relating to any of the Debtors, the Term Loan Documents, the Term Loan Debt, the Term Loan Liens, and the Term Loan Collateral shall be deemed forever waived, released, and barred. If any such Challenge is timely filed during the Non Debtor Challenge Period, the stipulations, admissions, agreements, and releases contained in the Final Order shall nonetheless remain binding and preclusive (as provided in the second sentence of this paragraph) on each other statutory or non-statutory committee appointed or formed in the Chapter 11 Cases and on any other person or entity who did not timely file a Challenge. Nothing in this Second Interim Order vests or confers on any Person (as defined in the Bankruptcy Code), including any statutory or non-statutory committees appointed or formed in these Chapter 11 Cases, standing or authority to pursue any claim or cause of action belonging to the Debtors or their estates.

(d) Upon the earlier of (i) the resolution by agreement or a final and non-appealable order on any timely filed Challenges, (ii) the expiration of both the Debtor Challenge Period and Non Debtor Challenge Period without the commencement of any Challenge, and (iii) the effective date of a confirmed chapter 11 plan in the Chapter 11 Cases, unless otherwise

ordered by the Court, funds in the Adequate Protection Account shall be paid to the Term Loan Agent for the benefit of the Term Loan Secured Parties to be applied to the allowed amount of the Term Loan Debt pursuant to the Term Loan Documents.

7. *Reservation of Rights of Prepetition Secured Parties.* Under the circumstances and given that the above-described adequate protection is consistent with the Bankruptcy Code, including section 506(b) thereof, the Court finds that the adequate protection provided herein is reasonable and sufficient to protect the interests of the Prepetition Secured Parties; provided that any of the Prepetition Secured Parties may request further or different adequate protection and the Debtors or any other party in interest may contest any such request.

8. *Termination.* The Debtors' authorization to use Cash Collateral hereunder shall be subject to the occurrence of any of the following (each, a "***Termination Event***"): (a) the Court shall have entered an order (i) converting one or more of the Debtors' Chapter 11 Cases to a case under chapter 7 of the Bankruptcy Code, or (ii) dismissing the Chapter 11 Cases; or (b) this Second Interim Order (as the terms thereof may be extended from time to time, including by subsequent interim or final order of the Court) ceases to be in full force and effect for any reason or an order shall be entered reversing, amending, supplementing, staying, vacating, or otherwise modifying this Second Interim Order.

9. *Limitation on Use of Collateral.* Notwithstanding any other provision of this Second Interim Order or any other order entered by the Court, no funds on deposit in the Adequate Protection Account may be used directly or indirectly, including, without limitation, through reimbursement of professional fees of any non-Debtor party, in connection with (a) the investigation, threatened initiation or prosecution of any claims, causes of action, adversary proceedings, or other litigation (i) against any of the Term Loan Secured Parties, or their respective

predecessors-in-interest, agents, affiliates, Representatives, attorneys, or advisors, or any action purporting to do the foregoing in respect of the, Term Loan Debt, and/or the Adequate Protection Obligations, and Adequate Protection Liens granted to the Term Loan Secured Parties, as applicable, or (ii) challenging the amount, validity, perfection, priority, or enforceability of or asserting any defense, counterclaim, or offset with respect to the Term Loan Debt and/or the liens, claims, rights, or security interests securing or supporting the Term Loan Debt or Adequate Protection Claims granted under the First Interim Order, the Second Interim Order, Final Order, or the Term Loan Documents in respect of the Term Loan Debt, including, in the case of each (i) and (ii), without limitation, for lender liability or pursuant to section 105, 510, 544, 547, 548, 549, 550, or 552 of the Bankruptcy Code, applicable non-bankruptcy law or otherwise, (b) attempts to prevent, hinder, or otherwise delay or interfere with the Term Loan Agent's or the other Term Loan Secured Parties', as applicable, enforcement or realization on the Term Loan Debt, Term Loan Collateral, and the liens, claims, and rights granted to such parties under the First Interim Order, Second Interim Order, or Final Order, as applicable, each in accordance with the Term Loan Documents and this Second Interim Order; (c) attempts to seek to modify any of the rights and remedies granted to the Term Loan Agent or the other Term Loan Secured Parties, under the First Interim Order, Second Interim Order or the Term Loan Documents, as applicable, other than in accordance with this Second Interim Order; (d) to apply to the Court for authority to approve superpriority claims or grant liens or security interests in the Collateral or any portion thereof that are senior to, or on parity with, the Adequate Protection Liens and 507(b) claims granted to the Term Loan Secured Parties; or (e) to pay or to seek to pay any amount on account of any claims arising prior to the Petition Date unless such payments from the Adequate Protection Account are approved or authorized by the Court, agreed to in writing by the Term Loan Agent, or expressly

permitted under this Second Interim Order (including the Budget, subject to Permitted Variances), in each case unless all Term Loan Debt, Adequate Protection Obligations, and claims granted to the each Term Loan Secured Party under this Second Interim Order, have been indefeasibly paid in full in cash.

10. Upon the occurrence of a Termination Event, the Prepetition Secured Parties may file a motion with the Court seeking emergency relief and an emergency hearing before the Court on at least three business days' written notice to counsel for the Debtors, counsel for the Committee or other statutory committee (if any), and the U.S. Trustee. At such hearing, the Court may fashion any appropriate remedy, including terminating the Debtors' use of Cash Collateral (the date of any such termination, the "***Termination Date***"). For the avoidance of doubt, the Prepetition Secured Parties' exercise of any remedies against any of the Prepetition Collateral, including upon the occurrence of the Termination Date, if any, shall be subject to further order of the Court.

11. *Carve Out.*

(a) As used in this Second Interim Order, the "***Carve Out***" means the sum of: (i) all unpaid fees required to be paid to the Clerk of the Court and the U.S. Trustee under section 1930(a) of title 28 of the United States Code, plus interest at the statutory rate; (ii) all unpaid, reasonable and documented fees and expenses up to \$50,000 incurred by a trustee under section 726(b) of the Bankruptcy Code; (iii) to the extent allowed at any time, whether by interim order, procedural order, or otherwise, all accrued but unpaid fees and expenses (the "***Allowed Professional Fees***") incurred by persons or firms retained or proposed to be retained by the Debtors pursuant to sections 327, 328, or 363 of the Bankruptcy Code (collectively, the "***Debtor Professionals***") and the Committee or other statutory committee (if any) pursuant to sections 328 or 1103 of the Bankruptcy Code (collectively, the "***Committee Professionals***" and, together with

the Debtor Professionals, the “**Professional Persons**”), at any time before or on the first business day following the Termination Date, whether allowed by this Court prior to or after the Termination Date; (iv) Allowed Professional Fees of Debtor Professionals in an aggregate amount not to exceed \$500,000 and Allowed Professional Fees of Committee Professionals in an aggregate amount not to exceed \$150,000, incurred after the first business day following the Termination Date, to the extent allowed at any time, whether by interim order, procedural order, or otherwise (the amounts set forth in this clause (iv) being the “**Post-Termination Date Carve Out Cap**”); and (v) the amounts secured by the Administration Charge and the Directors’ Charge (together, the “**Charges**”), each as defined in the Supplemental Order of the Ontario Superior Court of Justice (Commercial List) in the reorganization proceedings commenced by certain of the Debtors under the *Companies’ Creditors Arrangement Act*, as against the collateral of Digital Gold Ventures Inc., BitAccess Inc., and Express Vending Inc., and any other collateral of the Debtors located in Canada.

(b) Carve Out Reserves. On the Termination Date, the Debtors shall utilize all cash on hand as of such date and any available cash thereafter held by any Debtor (other than cash and funds on deposit in the Adequate Protection Account) to fund a reserve in an amount equal to the then unpaid amounts of the obligations set forth in clauses (a)(i) through (a)(iii) and (a)(v) of the definition of Carve Out set forth above (the “**Pre-Carve Out Amounts**”). The Debtors shall deposit and hold such amounts in a segregated account in trust to pay such then unpaid Allowed Professional Fees and the amounts secured by the Charges (the “**Pre-Termination Date Reserve**”) prior to any and all other claims. On the Termination Date, after funding the Pre-Termination Date Reserve, the Debtors shall utilize all remaining cash on hand as of such date and any available cash thereafter held by any Debtor (other than funds on deposit in the Adequate Protection

Account) to fund a reserve in an amount equal to the Post-Termination Date Carve Out Cap (the “*Post-Termination Date Reserve*” and, together with the Pre-Termination Date Reserve, the “*Carve Out Reserves*”) prior to any and all other claims. All funds in the Pre-Termination Date Reserve shall be used first to pay the Pre-Carve Out Amounts until paid in full, and then, to the extent the Pre-Termination Date Reserve has not been reduced to zero, the balance of the Pre-Termination Date Reserve shall be made available for the benefit of the Debtors’ estates. All funds in the Post-Termination Date Reserve shall be used first to pay the obligations set forth in clause (iv) of the definition of Carve Out set forth above (the “*Post-Carve Out Amounts*”) until paid in full, and then, to the extent the Post-Termination Date Reserve has not been reduced to zero, the balance of the Post-Termination Date Reserve shall be made available for the benefit of the Debtors’ estates. Notwithstanding anything to the contrary in the Prepetition Documents or this Second Interim Order, if either of the Carve Out Reserves is not funded in full in the amounts set forth in this paragraph 11, then, any excess funds in one of the Carve Out Reserves following the payment of the Pre-Carve Out Amounts or Post-Carve Out Amounts, as applicable, shall be used to fund the other Carve Out Reserve, up to the applicable amount set forth in this paragraph 11, prior to making such excess funds available for the benefit of the Debtors’ estates. Further, notwithstanding anything to the contrary in this Second Interim Order, (i) disbursements by the Debtors from the Carve Out Reserves shall not constitute an advance or extension of credit under the Prepetition Documents or increase or reduce the obligations under the Prepetition Documents, (ii) the failure of the Carve Out Reserves to satisfy in full the Allowed Professional Fees shall not affect the priority of the Carve Out, and (iii) in no way shall the Carve Out or Carve Out Reserves, or any of the foregoing, be construed as a cap or limitation on the amount of the Allowed Professional Fees due and payable by the Debtors and their estates. For the avoidance of doubt

and notwithstanding anything to the contrary in this Second Interim Order or in the Prepetition Documents, the Carve Out shall be senior and prior to the Prepetition Liens, claims on account of the Prepetition Debt, the Adequate Protection Liens, the Adequate Protection Claims, and any and all other forms of adequate protection, liens, or claims arising under the First Interim Order, this Second Interim Order or securing the debt and obligations under the Prepetition Documents save and except with respect to cash and funds on deposit in the Adequate Protection Account (subject to the Final Order).

(c) Payment of Allowed Professional Fees Prior to the Termination Date. Any payment or reimbursement made prior to the occurrence of the Termination Date in respect of any Allowed Professional Fees shall not reduce the Carve Out.

(d) Professional Fee Reserve Account. Upon entry of this Second Interim Order, and notwithstanding any other provision of this Second Interim Order or any provision of the other Prepetition Documents, the Debtors are authorized and directed to fund an escrow account at Kroll Restructuring Administration LLC for the sole purpose of reserving for and paying unpaid Allowed Professional Fees⁶ (the “*Professional Fee Reserve Account*”). The Professional Fee Reserve Account shall be held for the benefit of Professional Persons⁷ and shall not be property of the Debtors’ estates or subject to the control, lien, security interest, or claims of the Prepetition Secured Parties, or any other creditor. Upon entry of this Second Interim Order, the Debtors shall fund the Professional Fee Reserve Account in an amount equal to (a) the Post Carve Out Trigger Notice Cap (and shall retain such amount in the Professional Fee Reserve Account for the duration of the Chapter 11 Cases); plus (b) the total estimated fees and expenses

⁶ For the purposes of this paragraph 11(d) “Allowed Professional Fees” shall include the Charges.

⁷ For the purposes of this paragraph 11(d) “Professional Persons” shall include professionals retained by certain of the Debtors in related Canadian proceedings.

for each Professional Person (the “*Estimated Professional Fees*”), which good-faith estimate shall cover the time period beginning on the Petition Date through the fourth Saturday following the Petition Date. By not later than 5:00 p.m. (prevailing Central Time) on Thursday of each week commencing with the first full calendar week following the Petition Date (each, an “*Estimation Period*”), each Professional Person shall deliver to the Debtors a statement setting forth the Estimated Professional Fees for such Professional Person for the subsequent week. Subject to clause (e) below, on a weekly basis, the Debtors shall transfer cash, including Cash Collateral, in an amount equal to the Estimated Professional Fees for the subsequent week (including, in the event of the closing of any sale, restructuring, financing, or other transaction upon which one or more success or transaction fees is earned by any Professional Person, any amount equal to the sum of all such fees, to the extent such fees are not paid to the Professional Person upon such closing). For the avoidance of doubt, cash or funds on deposit in the Adequate Protection Account will not be transferred to the Professional Fee Reserve Account except by further order of the Court, including the Final Order.

(e) Amounts in the Professional Fee Reserve Account (such amounts, the “*Reserve Amounts*”) may be applied from time to time to pay the Allowed Professional Fees prior to any and all other claims; provided, however, that notwithstanding the foregoing, any payment of Allowed Professional Fees prior to the delivery of a Carve Out Trigger Notice shall not reduce the Post-Termination Date Carve Out Cap. If, after payment in full of all Reserve Amounts on account of Allowed Professional Fees and termination of the engagement of all Professional Persons, the Professional Fee Reserve Account has not been reduced to zero, all residual funds shall be returned to the Debtors’ estates for distribution in accordance with a further order of this Court. For the avoidance of doubt, the Debtors’ obligation to pay Allowed Professional Fees shall

not be limited or deemed limited to funds held in the Professional Fee Reserve Account or the Budget.

(f) None of the Prepetition Secured Parties shall be responsible for the payment or reimbursement of any fees or disbursements of any Professional Person incurred in connection with the Chapter 11 Cases or any successor cases under any chapter of the Bankruptcy Code. Nothing in this Second Interim Order or otherwise shall be construed to obligate the Prepetition Secured Parties in any way, to pay compensation to, or to reimburse expenses of, any Professional Person or to guarantee that the Debtors have sufficient funds to pay such compensation or reimbursement.

12. *Preservation of Rights Granted Under this Second Interim Order.*

(a) If any or all of the provisions of this Second Interim Order are hereafter reversed, modified, vacated, or stayed, such reversal, modification, vacatur, or stay shall not affect: (i) the validity, priority, or enforceability of any Adequate Protection Claims or Adequate Protection Liens incurred prior to the actual receipt of written notice by the Prepetition Secured Parties, of the effective date of such reversal, modification, vacatur, or stay; or (ii) the validity, priority, or enforceability of the Adequate Protection Liens or the Carve Out.

(b) Except as expressly provided in this Second Interim Order, the Adequate Protection Obligations and all other rights and remedies of the Prepetition Secured Parties granted by the provisions of this Second Interim Order shall survive, and shall not be modified, impaired or discharged by: (i) the entry of an order converting any of the Chapter 11 Cases to a case under chapter 7 of the Bankruptcy Code, dismissing any of the Chapter 11 Cases, or terminating the joint administration of these Chapter 11 Cases or by any other act or omission of the Court, (ii) the entry of an order approving the sale of any Adequate Protection Collateral pursuant to section 363(b) of

the Bankruptcy Code, or (iii) the entry of an order confirming a plan in any of the Chapter 11 Cases and, pursuant to section 1141(d)(4) of the Bankruptcy Code. The terms and provisions of this Second Interim Order shall continue in these Chapter 11 Cases, in any successor cases if these Chapter 11 Cases cease to be jointly administered and in any superseding chapter 7 cases under the Bankruptcy Code, and the Adequate Protection Liens, the Adequate Protection Obligations, and all other rights and remedies of the Prepetition Secured Parties granted by the provisions of this Second Interim Order shall continue in full force and effect until any Adequate Protection Claims are indefeasibly paid in full in cash or otherwise satisfied, as set forth herein.

13. *Automatic Stay Applicable to Bank Accounts.* For the avoidance of doubt, the automatic stay under section 362 of the Bankruptcy Code shall apply to any of the Debtors' bank accounts or kiosks subject to any alleged Prepetition Liens and prohibits any sweep, transfer, or withdrawal of cash or other amounts on deposit therein from such accounts or kiosks, whether automatic or manual, pursuant to any account control agreement or similar agreement, including any blocked account control agreement, with respect to any such accounts that are subject to any alleged Prepetition Liens.

14. *Effectiveness.* This Second Interim Order shall constitute findings of fact and conclusions of law in accordance with Bankruptcy Rule 7052 and shall take effect and be fully enforceable as of the Petition Date immediately upon entry hereof. Notwithstanding Bankruptcy Rules 4001(a)(3), 6004(h), 7062, or 9014 of the Bankruptcy Rules, any Local Rule, or rule 62(a) of the Federal Rules of Civil Procedure, this Second Interim Order shall be immediately effective and enforceable upon its entry and there shall be no stay of execution or effectiveness of this Second Interim Order.

15. *Headings.* Section headings used herein are for convenience only and are not to affect the construction of or to be taken into consideration in interpreting this Second Interim Order.

16. *Bankruptcy Rules.* The requirements of Bankruptcy Rules 4001, 6003, and 6004, in each case to the extent applicable, are satisfied by the contents of the Motion.

17. *No Third-Party Rights.* Except as explicitly provided for herein, this Second Interim Order does not create any rights for the benefit of any third-party, creditor, equity holder, or any direct, indirect, or incidental beneficiary.

18. *Necessary Action.* The Debtors are authorized to take all such actions as are necessary or appropriate to implement the terms of this Second Interim Order.

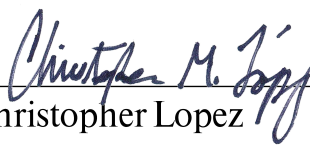
19. *Second Interim Order Controls.* In the event of any inconsistency between the terms and conditions of the Prepetition Documents and this Second Interim Order, the provisions of this Second Interim Order shall govern and control.

20. *Retention of Jurisdiction.* The Court shall retain jurisdiction with respect to all matters arising from or related to the implementation of this Second Interim Order, and this retention of jurisdiction shall survive the confirmation and consummation of any chapter 11 plan for any one or more of the Debtors notwithstanding the terms or provisions of any such chapter 11 plan or any order confirming any such chapter 11 plan.

21. *Final Hearing.* The final hearing on the Motion shall be held on June 24, 2026, at 9:00 a.m., prevailing Central Time. Any objections or responses to entry of an additional order on the Motion shall be filed on or before 5:00 p.m., prevailing Central Time, on June 17, 2026, and shall be served on: (a) proposed counsel to the Debtors, Vinson & Elkins LLP, The Grace Building, 1114 Avenue of the Americas, 32nd Floor, New York, New York 10036, Attn: David S.

Meyer and Jessica C. Peet, and 845 Texas Avenue, Suite 4700, Houston, Texas 77002, Attn: Paul E. Heath and Sara Zoglman; (b) the U.S. Trustee for the Southern District of Texas, 515 Rusk Street, Suite 3516, Houston, Texas 77002, Attn: Andrew Jimenez and Ha Nguyen; (c) counsel to the Term Loan Secured Parties, Alston & Bird LLP, 90 Park Avenue, New York, New York 10016, Attn: James Vincequerra and William Hao; and (d) the Committee and their counsel.

Signed: June 09, 2026



Christopher Lopez
United States Bankruptcy Judge

EXHIBIT 1**Budget**

Cash Flow Forecast

Week Ending	6/12/2026	6/19/2026	6/26/2026	7/3/2026	Total
Operating Cash Flow					
Cash Deposits from Kiosks	\$ 153	\$ 119	\$ 108	\$ -	\$ 380
Operational Disbursements					
Crypto Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll	(60)	(631)	(142)	(598)	(1,431)
Other Operating Expenses	(649)	(244)	(602)	(412)	(1,907)
Total Operating Disbursements	\$ (709)	\$ (874)	\$ (745)	\$ (1,010)	\$ (3,338)
Operating Cash Flow	\$ (556)	\$ (756)	\$ (637)	\$ (1,010)	\$ (2,958)
Cumulative Operating Cash Flow	(556)	(1,311)	(1,948)	(2,958)	(2,958)
Restructuring Disbursements	\$ (2,505)	\$ (1,059)	\$ (1,009)	\$ (1,039)	\$ (5,612)
Net Cash Flow	\$ (3,061)	\$ (1,814)	\$ (1,646)	\$ (2,049)	\$ (8,570)
Starting Cash Balance	\$ 22,297	\$ 19,236	\$ 18,220	\$ 18,220	\$ 22,297
(+/-) Net Cash Flow	(3,061)	(1,814)	(1,646)	(2,049)	(8,570)
(+) Bitcoin Liquidation	-	798	1,646	2,049	4,492
Ending Cash Balance	\$ 19,236	\$ 18,220	\$ 18,220	\$ 18,220	\$ 18,220
(-) <u>Silverview Reserve</u> ¹	(17,220)	(17,220)	(17,220)	(17,220)	(17,220)
(+) Bitcoin Investment (net of fees)	6,541	5,743	4,097	2,048	2,048
Total Liquidity	\$ 8,557	\$ 6,743	\$ 5,097	\$ 3,048	\$ 3,048

1. Amounts included in this reserve are for budgeting and liquidity planning purposes only and shall not constitute an admission of liability or agreement that such amounts are due and owing. The Debtors expressly reserve all rights to dispute, modify, reduce, or remove such amounts.

This is Exhibit “H” referred to the in Affidavit of Thomas Studebaker sworn over videoconference in accordance with the *Administering Oath or Declaration Remotely Regulation*, O. Reg 431/20, on June 26, 2026, while I was located in the City of Toronto, in the Province of Ontario, and the affiant was located in the City of Boston in the State of Massachusetts.



Commissioner for Taking Affidavits (or as may be)

MARLEIGH ERYN DICK

LSO# 79390S

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	)	
	)	Chapter 11
BITCOIN DEPOT INC., <i>et al.</i> ,	)	Case No. 26–90528 (CML)
Debtors. ¹	)	(Jointly Administered)

**NOTICE OF FILING OF SOLICITATION
VERSION OF DEBTORS' FIRST AMENDED COMBINED
DISCLOSURE STATEMENT AND CHAPTER 11 PLAN OF LIQUIDATION**

PLEASE TAKE NOTICE that on June 18, 2026, the above-captioned debtors and debtors in possession (collectively, the “**Debtors**”) filed the *Debtors’ Combined Disclosure Statement and Chapter 11 Plan of Liquidation* (the “**Initial Plan**”) [Docket No. 304].

PLEASE TAKE FURTHER NOTICE that on June 23, 2026, the Debtors filed the *Debtors’ First Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation* (the “**First Amended Plan**”) [Docket No. 318].

PLEASE TAKE FURTHER NOTICE that the Debtors hereby submit the solicitation version of the *Debtors’ First Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation* (the “**Solicitation Plan**”), which is attached hereto as **Exhibit A**.

PLEASE TAKE FURTHER NOTICE that attached hereto as **Exhibit B** is a redline of the Solicitation Plan as compared to the First Amended Plan.

PLEASE TAKE FURTHER NOTICE that copies of the Initial Plan, the First Amended Plan, the Solicitation Plan, and all other documents filed in these Chapter 11 Cases are available free of charge by visiting the Debtors’ restructuring website at <https://restructuring.ra.kroll.com/bitcoindepot>.

[Remainder of page intentionally left blank]

¹ The Debtors in these Chapter 11 Cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors’ corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

CERTIFICATE OF SERVICE

I certify that on June 24, 2026, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Sara Zoglman
One of Counsel

EXHIBIT A**Solicitation Plan**

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re: BITCOIN DEPOT INC., et al., Debtors.¹	§ § § § § §	Case No. 26-90528 (CML) (Chapter 11) (Jointly Administered)

**DEBTORS' FIRST AMENDED COMBINED DISCLOSURE
STATEMENT AND CHAPTER 11 PLAN OF LIQUIDATION**

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Sara Zoglman (TX 24121600)
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Email: dmeyer@velaw.com
jpeet@velaw.com

VINSON & ELKINS LLP

***Proposed Counsel to the Debtors and Debtors in
Possession***

Dated: June 24, 2026

¹ The Debtors in these Chapter 11 Cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors' corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

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Important Disclaimers

This first amended combined disclosure statement and chapter 11 plan of liquidation (as may be further revised, amended, or modified from time to time in accordance with the terms hereof, this “***Combined Disclosure Statement and Plan***”) describes certain statutory provisions, events in the Chapter 11 Cases, the proposed terms of, and certain documents related to the Combined Disclosure Statement and Plan that may be attached and are incorporated by reference. Although the Debtors believe that the information set forth herein is fair and accurate, the summaries set forth herein are qualified in their entirety by the specific provisions of the Bankruptcy Code and the underlying documents being summarized.

The information contained herein or attached hereto is made only as of the date of this Combined Disclosure Statement and Plan unless another time is specified. No representations or warranties are made as to the accuracy of the financial information contained herein or assumptions regarding the Debtors’ business. Except where specifically noted, the financial information contained in this Combined Disclosure Statement and Plan and in the related exhibits has not been audited by a certified public accountant and has not been prepared in accordance with generally accepted accounting principles in the United States or any other jurisdiction.

This Combined Disclosure Statement and Plan has been prepared in accordance with sections 1123 and 1125 of the Bankruptcy Code and Bankruptcy Rule 3016. This Combined Disclosure Statement and Plan is not an offer to sell any securities and is not soliciting an offer to buy any securities. The information contained in this Combined Disclosure Statement and Plan is included for the purpose of soliciting acceptances of the Combined Disclosure Statement and Plan and may not be relied upon for any purpose other than determining how to vote on the Combined Disclosure Statement and Plan. The Debtors are proposing the Combined Disclosure Statement and Plan pursuant to sections 1125 and 1129 of the Bankruptcy Code. The Debtors are the proponents of the Combined Disclosure Statement and Plan within the meaning of section 1129 of the Bankruptcy Code and will ask the Bankruptcy Court to approve this Combined Disclosure Statement and Plan.

This Combined Disclosure Statement and Plan is being proposed on a separate, or debtor-by-debtor, basis for each Debtor for both voting and distribution purposes.

This Combined Disclosure Statement and Plan has not been approved or disapproved by the United States Securities and Exchange Commission (the “***SEC***”), any state securities commission or any securities exchange or association, nor has the SEC, any state securities commission or any securities exchange or association passed upon the accuracy or adequacy of the statements contained herein.

Nothing stated herein shall be deemed or construed as an admission of any fact or liability by any party or be admissible in any proceeding involving the Debtors or any other party or be deemed conclusive evidence of the tax or other legal effects of the Combined Disclosure Statement and Plan. Certain statements contained herein, by nature, are forward-looking and contain estimates and assumptions. **There can be no assurance that such statements, including estimated potential recoveries of claimants, will reflect actual outcomes.**

This Combined Disclosure Statement and Plan should not be construed as providing any business, financial, legal, or tax advice. Therefore, each Holder of a Claim or Interest should consult with its own business, financial, legal, and tax advisors as to any such matters concerning the Combined Disclosure Statement and Plan and the transactions contemplated hereby.

The Debtors support approval of the Combined Disclosure Statement and Plan and recommend all Holders of Claims entitled to vote on the Combined Disclosure Statement and Plan vote to accept the Combined Disclosure Statement and Plan.

However, prior to deciding whether or how to vote on this Combined Disclosure Statement and Plan, each Holder of a Claim that is entitled to vote should carefully review all of the information in this Combined Disclosure Statement and Plan, including the risk factors described in greater detail herein.

ARTICLE I INTRODUCTION AND GENERAL OVERVIEW

A. Company Overview

As of the Petition Date, the Company² owned and operated the largest network of Bitcoin ATMs (“*BTMs*” or “*Kiosks*”) across North America, which enabled customers to buy and sell Bitcoin using cash by providing one-way exchanges of cash-to-Bitcoin. The Company also offered related software products that support BTM operational capabilities and programs allowing customers to purchase Bitcoin through an in-person process and the Bitcoin Depot mobile app (the “*BD App*”).

The Company traces its origins to Lux Vending, LLC (“*Lux*”), a Georgia limited liability company founded by Brandon Mintz and formed on June 7, 2016; Lux was solely owned by BT Assets, Inc. (“*BT Assets*”), which also served as Lux’s sole manager. In July 2021, Lux obtained a controlling interest in BitAccess Inc. (“*BitAccess*”), a Canadian corporation, via a business combination. Lux and BT Assets later entered into a transaction agreement with GSR II Meteora Acquisition Corp., a Delaware special purpose acquisition company formed in October 2021, for the purpose of effectuating a merger. This de-SPAC transaction closed on June 30, 2023, resulting in the formation of Bitcoin Depot, with Bitcoin Depot Operating LLC surviving as an indirect wholly-owned subsidiary of Bitcoin Depot.

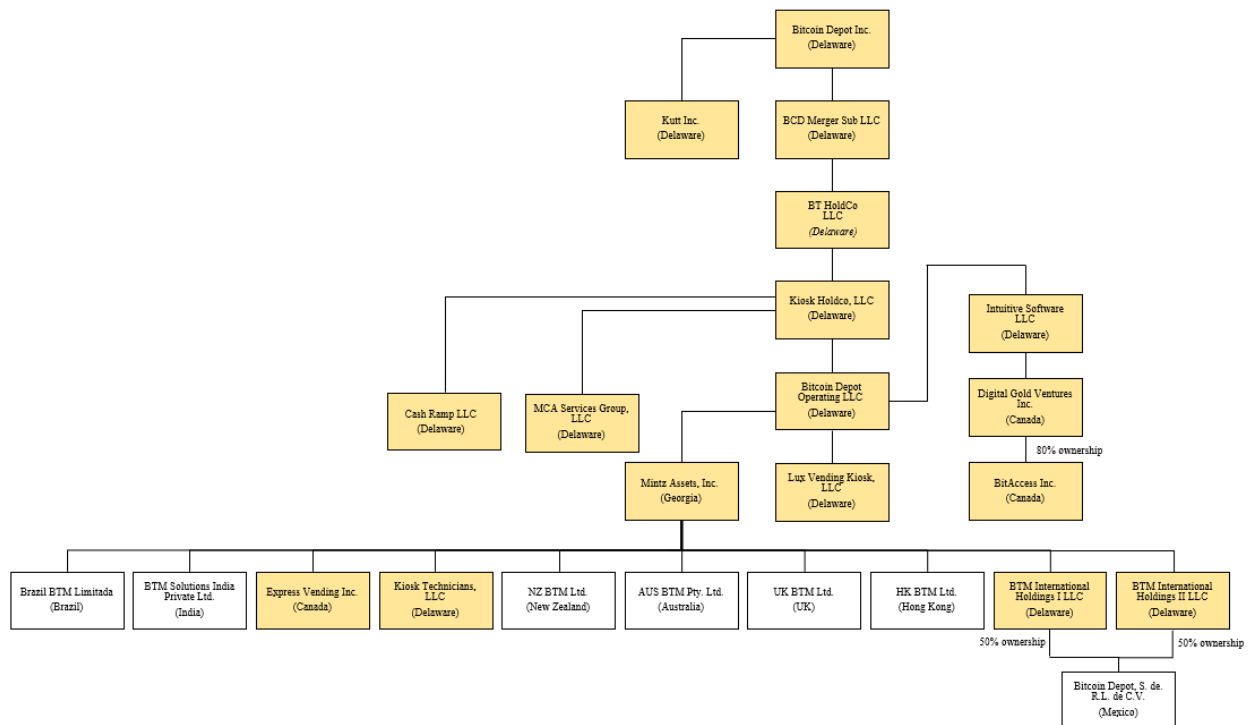
Following the de-SPAC transaction, the Company continued its efforts to develop and expand its businesses, with a particular focus on its network of Kiosks and overseas Bitcoin businesses. As of December 31, 2025, the Company operated approximately 9,700 owned and leased Kiosks across 48 U.S. states, 10 Canadian provinces, and 6 Australian states, generating \$613.6 million in revenue for the year ended December 31, 2025, representing approximately 99.8% of the Company’s total revenue. The Company also operated BDCheckout, a program launched in June 2022 allowing users to purchase Bitcoin at retail checkout counters through transactions initiated on the BD App, which was available at approximately 16,300 retail locations across North America as of December 31, 2025. In addition, the Company operated BitAccess, a leading BTM device and transaction processing system; Kutt, Inc. (“*Kutt*”), a peer-to-peer social betting platform acquired on February 27, 2026 for \$4.5 million; and ReadyBucks, a business advance platform launched on March 10, 2026. Bitcoin Depot’s subsidiaries are located in 9 countries including the United States, and, in connection with the Company’s decision to commence these Chapter 11 Cases, the Company is winding down its foreign subsidiaries in parallel with its domestic operations to preserve value both domestically and abroad.

B. The Debtors’ Corporate Structure

As of the Petition Date, the Company’s organizational structure consisted of twenty-four Entities. Bitcoin Depot is the ultimate parent entity and is publicly owned. Brandon Mintz remains the controlling shareholder of Bitcoin Depot, with remaining shares owned by public shareholders. Bitcoin Depot directly or indirectly owns 23 subsidiaries, 17 of which, together with Bitcoin

² Capitalized terms not immediately defined in this Combined Disclosure Statement and Plan have the meanings ascribed to them in Art. XVI(A) hereto.

Depot, are Debtors in these Chapter 11 Cases, including the borrower and each entity that is a guarantor under the Term Loan Facility. The non-Debtor entities are all foreign entities which, with the exception of non-Debtor AUS BTM Pty. Ltd., have few or no creditors and de minimis assets and operations. Non-Debtor AUS BTM Pty. Ltd. owns approximately 140 Kiosks in Australia and is commencing a wind-down of its assets and operations through an Australian insolvency proceeding. All of the remaining non-Debtor entities have also begun or will imminently begin the process of liquidating and winding down their affairs in their respective jurisdictions. The Company's Canadian subsidiaries are Debtors in these Chapter 11 Cases and commenced insolvency recognition proceedings in Canada following the filing of these Chapter 11 Cases as described in more detail in Art.I.J. Below is a simplified organizational chart of the Company as of the Petition Date, with the Debtor entities highlighted in yellow.³



C. Governmental Regulatory Changes and Enforcement Actions

As discussed in more detail in Bitcoin Depot's Annual Report on Form 10-K filed on March 18, 2026 (the "**Annual Report**")⁴ and the First Day Declaration, several state and local governments have introduced or have pending legislation regarding cryptocurrency, digital or virtual currency and cryptocurrency kiosks specifically. In addition to these new regulations, as described in detail in the Annual Report, various states, including Iowa and Massachusetts,

³ Copies of all Filings in the Chapter 11 Cases can be obtained and viewed free of charge at the following website: <https://restructuring.ra.kroll.com/bitcoinodepot>.

⁴ Copies of the Annual Report can be obtained and viewed free of charge at the following website: <https://ir.bitcoinodepot.com/sec-filings/annual-reports>.

initiated actions against the Company alleging, among other things, violations of state regulations regarding consumer protection, consumer safety, and consumer privacy.

D. Commencement of the Chapter 11 Cases

As explained more fully in the First Day Declaration, prior to the Petition Date, the Company faced significant legal, regulatory, and operational challenges, including lawsuits and investigations from eleven state agencies generally alleging that certain of the Company's operating platforms were being used by third parties to perpetuate fraud in violation of federal and state statutes and anti-money laundering regulations. The Company was also the subject of a voluntary information request by the Securities and Exchange Commission and an investigation by the Federal Trade Commission based on similar allegations. In addition, the Company faced various private civil actions, including an arbitration award in favor of Cash Cloud, Inc. against BitAccess in the approximate amount of \$18.5 million.

In October 2025, the Company announced implementation of a Know Your Customer (“KYC”) verification process that required customers to provide identification before transacting for any amount of money at a Kiosk. Following implementation of the KYC verification procedures, the Company's revenues declined significantly in the fourth quarter of 2025 and the first quarter of 2026, including a revenue decrease of \$80.7 million, or 49.2%, for the first quarter of 2026 as compared to the first quarter of 2025, primarily due to a decrease in transaction volume driven by a combination of regulatory impacts and enhanced compliance controls. In November 2025, the Company announced a strategic leadership transition effective January 1, 2026, with Brandon Mintz resigning as CEO and taking on the role of Executive Chairman, Scott Buchanan succeeding Mr. Mintz as CEO, and Elizabeth Simer succeeding Mr. Buchanan as COO. On February 13, 2026, Christopher Ryan resigned as Chief Legal Officer and Corporate Secretary and Philip Brown resigned as Chief Compliance Officer, both citing concerns about the Company's compliance practices; in March 2026, Scott Buchanan resigned as CEO, Elizabeth Simer resigned as COO, and Brandon Mintz stepped down as Executive Chairman but remains a member of the Board. In March 2026, the Board appointed Alex Holmes as CEO and Chairman of the Board, and shortly thereafter Christopher Ryan rejoined Bitcoin Depot as General Counsel and Corporate Secretary. In April 2026, the Company retained Portage Point as financial advisor and, effective April 24, 2026, retained V&E as restructuring counsel to evaluate strategic alternatives. On May 13, 2026, the Board appointed Ivona Smith as an independent director, and on May 14, 2026, the Board appointed Thomas Studebaker as the Company's Chief Restructuring Officer and approved the formation of the Restructuring Committee. Ultimately, the new management team's assessment of the business caused the Company to determine to take the Company's BTMs offline and otherwise pause the majority of its operations to focus on asset monetization through a chapter 11 process for the benefit of all stakeholders.

E. Summary of Capital Structure as of the Petition Date

The Debtors entered these Chapter 11 Cases with approximately \$15,594,184 in principal amount of funded debt liabilities as summarized directly below:

Debt Facilities⁵	Approximate Total Principal Amount Outstanding as of the Petition Date	Maturity
Term Loan Facility	\$13,338,000 ⁶	December 2027
Equipment Financing Agreements	\$2,256,184	2026 - 2027
<i>Total Funded Debt</i>	<i>\$15,594,184</i>	

1. Term Loan Facility

Kiosk HoldCo LLC, a wholly-owned indirect subsidiary of Bitcoin Depot, is the borrower under the Term Loan Agreement. The Term Loan Agreement provides for a term loan credit facility in the initial aggregate principal amount of \$36,450,000. In connection with Amendment No. 2, the borrower was required to make a prepayment of \$7,000,000, applied to reduce the aggregate principal amount outstanding under the Term Loan Facility. The obligations under the Term Loan Facility are purported to be secured by a first-priority lien on substantially all of the assets of Debtors Kiosk HoldCo LLC, HoldCo, Bitcoin Depot Operating, Intuitive Software LLC, Digital Gold Ventures Inc., BitAccess Inc., Mintz Assets, Inc., Express Vending Inc., and Kiosk Technicians, LLC.

The Term Loan Facility bears interest at a rate of 17.00% per annum and is scheduled to mature on December 15, 2027. As of the Petition Date, the Debtors anticipate that their prepetition secured lender will likely assert that the Debtors owe approximately \$13,338,000 in principal, \$198,784 in accrued but unpaid interest, and a \$3,100,000 exit fee (the “*Exit Fee*”) under the Term Loan Facility. The Debtors are evaluating whether to file a Challenge with respect to the Term Loan Liens and/or Term Loan Claims asserted by the Term Loan Secured Parties, including as to the allowability and reasonableness of the Exit Fee.

2. Equipment Financing Agreements

In 2023 and 2024, Debtor Bitcoin Depot Operating LLC, as successor to Lux Vending, LLC, became party to approximately ten equipment lease agreements with NFS Leasing, Inc. and five collateralized term loan agreements with VFS LLC to facilitate the lease or purchase of certain kiosks, each as described in more detail below.

Pursuant to that certain Master Equipment Lease, dated as of November 22, 2021, by and between NFS Leasing, Inc. (“*NFS*” and together with VFS and the Term Loan Secured Parties, the “*Prepetition Secured Parties*”) and Lux Vending, LLC (n/k/a Bitcoin Depot Operating) (as

⁵ More information on each of these debt facilities is set forth in the First Day Declaration.

⁶ This projected amount remains subject to any Challenges raised by the Debtors or other parties pursuant to the Interim Cash Collateral Orders.

amended or otherwise modified prior to the Petition Date, the “*NFS Financing Agreement*,” and collectively with any other agreements and documents executed or delivered in connection therewith, each as may be amended or otherwise modified prior to the Petition Date, the “*NFS Financing Documents*”), NFS extended loans and other financial accommodations to Lux Vending, LLC (n/k/a Bitcoin Depot Operating), as customer, pursuant to the NFS Financing Documents. As more fully set forth in the NFS Financing Documents, prior to the Petition Date, NFS asserts a security interest in, and lien on certain collateral and all proceeds and products thereof, in each case whether then owned or existing or thereafter acquired or arising (the “*NFS Collateral*”).

Pursuant to that certain Master Equipment Finance Agreement, dated as of June 29, 2021, by and between VFS LLC (“*VFS*”) and Lux Vending, LLC (n/k/a Bitcoin Depot Operating) (as amended or otherwise modified prior to the Petition Date, the “*VFS Financing Agreement*,” and collectively with any other agreements and documents executed or delivered in connection therewith, each as may be amended or otherwise modified prior to the Petition Date, the “*VFS Financing Documents*” and together with the NFS Financing Documents, the “*Equipment Financing Agreements*”), VFS extended loans and other financial accommodations to Lux Vending, LLC (n/k/a Bitcoin Depot Operating), as customer, pursuant to the VFS Financing Documents. As more fully set forth in the VFS Financing Documents, prior to the Petition Date, VFS asserts a security interest in, and lien on all Collateral (as defined in the VFS Financing Documents) and all proceeds and products thereof, in each case whether then owned or existing or thereafter acquired or arising (the “*VFS Collateral*” and together with the NFS Collateral, the “*Equipment Financing Agreement Collateral*”).

As of the Petition Date, the Debtors’ aggregate principal amount of the funded debt obligations on account of the Equipment Financing Agreements totaled approximately \$2,256,184, consisting of approximately \$845,078 under the NFS Equipment Agreements and approximately \$1,411,106 under the VFS Equipment Agreements.

F. Negotiation of the Use of Cash Collateral

Prior to and immediately following the Petition Date, the Debtors and certain of their Advisors engaged in extensive arm’s-length, good-faith negotiations with the Term Loan Secured Parties to negotiate the use of Cash Collateral. The Bankruptcy Court authorized the use of Cash Collateral pursuant to the Cash Collateral Orders. The access to Cash Collateral enabled the Debtors to, among other things, honor employee benefits and wages, procure goods and services, and fund general and corporate business needs, and the administration of these Chapter 11 Cases.

Pursuant to the Interim Cash Collateral Orders, on May 21, 2026, the Debtors deposited \$17,220,000 into the Adequate Protection Account which funds shall be maintained in such account and not utilized by the Debtors or any other party except by further order of the Court. Under the Interim Cash Collateral Orders, the Debtors deadline to assert any Challenges objecting to the validity of the Term Loan Liens and the Term Loan Claims is July 8, 2026 and the Committee’s deadline to assert any such Challenges, subject to the requirements of the Interim Cash Collateral Orders, is the earlier of (a) the date of entry of an order confirming a chapter 11 plan in these Chapter 11 Cases, or (b) seventy-five calendar days from the entry of the First Interim Cash Collateral Order (e.g. August 3, 2026).

G. Independent Investigation

In connection with their restructuring and liquidation efforts, the Debtors appointed Alex Holmes and Ivona Smith to the Restructuring Committee and appointed Ms. Smith to the investigation subcommittee thereof (“**Investigation Subcommittee**”). The Investigation Subcommittee is vested with authority to investigate, evaluate, and advise the Board on whether the Company holds any valuable claims or causes of action, including, without limitation, claims against current or former officers, directors, insiders, or third parties, and to make a final determination of appropriate action with respect to any such claims. The Investigation Subcommittee has retained Debevoise & Plimpton LLP as independent counsel and Shannon Lee Beatty LLP as local and conflicts counsel.

The Investigation Subcommittee, with the support of Debevoise and the cooperation of the Company and the Debtors’ advisors, is conducting an investigation consistent with its mandate during these Chapter 11 Cases (the “**Investigation**”). The Investigation is being conducted for purposes of identifying claims that should be preserved and assessing the appropriate scope of releases, if any, and is not and will not constitute a final adjudication of liability, damages, solvency, or any other ultimate merits determination.

In furtherance of the Investigation, at the outset, at the direction of the Investigation Subcommittee, Debevoise had numerous discussions with V&E and Company personnel in order to identify sources of documents and information, custodians, and witnesses of potential relevance to the Investigation. Debevoise also made targeted information requests to the Company and Portage Point, including but not limited to requests for board materials, financial information, internal communications, debt documents, information concerning prepetition transactions, and other materials. In addition, Debevoise collected hundreds of gigabytes of electronic documents and data from the Company and relevant document custodians, conducted targeted searches of such materials to locate additional material germane to the Investigation, and has leveraged that material to conduct numerous witness interviews, which activities remain ongoing. Debevoise also has engaged in discussions with counsel to the Committee and is coordinating with Committee counsel to provide documents and information and rolling updates on the progress of the Investigation and to receive information from the Committee and its constituents that may be helpful in the Investigation.

The Investigation Subcommittee expects to conclude the Investigation and will be in a position to make final recommendations regarding the scope of releases and the identification of Released Parties and retained causes of action, in each event as applicable, no later than July 7, 2026. Based on the Investigation Subcommittee’s recommendations, the Debtors will file the identity of the Released Parties on the Bankruptcy Court’s docket no later than July 7, 2026. Interested parties will be able to obtain and view such filing free of charge at the following website: <https://restructuring.ra.kroll.com/bitcoindepot>.

H. Committee Investigation

The Combined Disclosure Statement and Plan provides that holders of allowed General Unsecured Claims will receive Liquidating Trust Interests. In order to help maximize the value of the Liquidating Trust Interests, the Committee is conducting its own investigation into estate

claims or causes of action and whether or not certain parties should be released (the “***Committee Investigation***”). The Committee Investigation will help identify valuable causes of action for the Liquidating Trustee and will help ensure that the Debtors take a narrow approach to releases under the Combined Disclosure Statement and Plan. The Committee intends to work closely with the Investigation Subcommittee and its advisors; provided the Committee reserves all rights with respect to the Investigation Subcommittee’s conclusions. At this time, the Committee cannot estimate projected recoveries on account of allowed General Unsecured Claims.

I. Potential Released Parties and Plan Supplement

Upon the conclusion of the Investigation, the Investigation Subcommittee will make final recommendations regarding the Persons and Entities to be included as Released Parties, if any, pursuant to the Combined Disclosure Statement and Plan. The Investigation Subcommittee’s final recommendations and a summary of its conclusions, along with the identities of the Persons and Entities that will be deemed Released Parties, if any, will be included in the Plan Supplement. For the avoidance of doubt, those Persons and Entities not expressly determined by the Investigation Subcommittee to be Released Parties shall be Non-Released Parties.

Potential Released Parties may include, among others, each of the following solely in its capacity as such and the extent permitted by applicable law: (a)(i) the Debtors; (ii) the Estates; and (iii) with respect to each Debtor, each Debtor’s directors, managers, members, officers, principals, committees (including special committees or subcommittees), the Investigation Subcommittee, Restructuring Committee, Chief Restructuring Officer, the Information Officer; (iv) each Related Party of each Entity in clauses (a)(i)-(a)(iii); and (b)(i) the Committee and its members, each in their capacities as such; and (ii) with respect to the Committee, its retained Professionals, including its attorneys, and financial advisors; *provided, however*, that in each case, an Entity shall not be a Released Party if it: (x) elects to opt out of the releases set forth in Article IX of the Combined Disclosure Statement and Plan; or (y) timely objects to the releases set forth in Article IX of the Combined Disclosure Statement and Plan and such objection is not resolved before Confirmation. For the avoidance of doubt, the Non-Released Parties shall not be a “Released Party” under the Combined Disclosure Statement and Plan and shall not receive a release under the Combined Disclosure Statement and Plan.

For the avoidance of doubt the Persons and Entities that will be deemed Released Parties remains subject in all respects to the Investigation Subcommittee’s findings and recommendations at the conclusion of the Investigation. Notwithstanding the forgoing, the Independent Member, the Chief Restructuring Officer, and the Information Officer will be Released Parties.

J. The Debtors’ Operational First-Day Motions and Certain Related Relief

In addition to the Cash Collateral Motion, to minimize disruption to the Debtors’ operations and monetization efforts, upon the commencement of these Chapter 11 Cases, the Debtors filed various motions seeking authority to, among other things: (a) continue using the Debtors’ existing cash management system; (b) pay certain prepetition Claims owed to employees and on account of employee benefit programs and to continue offering employee benefit programs postpetition; and (c) pay certain vendor Claims in the ordinary course of business. On May 19, 2026, the

Bankruptcy Court granted the relief sought by the Debtors. Subsequently, on June 9, 2026, the Bankruptcy Court granted such relief, and other relief, on a final basis.

K. Canadian Recognition Proceeding

On May 22, 2026, Bitcoin Depot, in its capacity as foreign representative, commenced an ancillary proceeding in Canada (the “*Canadian Proceedings*”) on behalf of the Debtors’ estates, including the estates of Debtors’ Digital Gold Ventures Inc., BitAccess Inc., and Express Vending Inc. (collectively, the “*Canadian Debtors*”), under the Companies’ Creditors Arrangement Act (the “*CCAA*”) in the Ontario Superior Court of Justice (Commercial List) (the “*Canadian Court*”) in order to, among other things, protect the Debtors’ assets in Canada. Alvarez & Marsal Canada Inc. was appointed by the Canadian Court as the information officer in the Canadian Proceedings (the “*Information Officer*”). On June 11, 2026, the Canadian Court granted the Canadian Debtors’ requests to recognize and give effect in Canada to subsequent orders entered by the U.S. Court, including the Bidding Procedures Order and the Rejection Procedures Order.

L. Appointment of the Committee

On May 28, 2026, the U.S. Trustee appointed the Committee [Docket No. 101]. The six members of the Committee are: Cash Cloud, Inc., WPS Kiosk Partners LLC, Loomis Armored US, LLC, OptConnect, Inc., Legacy Vending Fund I, LLC, and Bibbeo. The Committee has proposed to retain Willkie Farr & Gallagher LLP as legal counsel and Berkeley Research Group, LLC as its financial advisor.

M. Rejection Procedures Order

On June 9, 2026, the Bankruptcy Court entered an order (the “*Rejection Procedures Order*”) approving certain procedures for the rejection of the Debtors’ executory contracts and unexpired leases and the abandonment of personal property in connection therewith (as applicable) (the “*Rejection Procedures*”). On June 10, 2026, the Debtors filed six Omnibus Rejection Notices, each accompanied by a schedule listing the contracts and/or personal property (if any) the Debtors propose to reject and/or abandon and the effective date of such rejection or abandonment. The Debtors are continuing to evaluate the potential rejection of additional executory contracts and unexpired leases and the abandonment of additional personal property in the Debtors’ business judgment.

N. Postpetition Sales Process and Bidding Procedures Order

The Debtors are conducting a sale process led by Hilco for the sale of substantially all of their Assets. On June 10, 2026, the Bankruptcy Court entered the Bidding Procedures Order, which approved the Bidding Procedures, the form and manner of notice of the sale, any Auction, the Sale Hearing, and the Assumption and Assignment Procedures, and authorized the Debtors to implement and modify the Bidding Procedures, subject to the Bidding Procedures Order. The Bidding Procedures Order also provides that the Debtors will not sell state money-transmitter licenses or Bitcoin ATM customer information without further Court order, except for certain Kutt or ReadyBucks customer information to the extent permitted by applicable law and the Debtors’

privacy policies. The key dates and deadlines established by the Bidding Procedures Order are set forth below:⁷

Date and Time	Event or Deadline
10 days after service of the Assumption and Assignment Notice	Assumption and Assignment Objection Deadline. Deadline by which parties must file any Assumption and Assignment Objection.
June 22, 2026 at 5:00 p.m. (prevailing Central Time)	Bid Deadline.
June 23, 2026 at 9:00 a.m. (prevailing Central Time)	Auction (if any). The Auction will be held either (a) at the offices of Vinson & Elkins, LLP, 1114 Avenue of the Americas, 32nd Floor New York, New York 10036, (b) virtually, or (c) at such later date and time or other location, as selected by the Debtors in accordance with the Bidding Procedures.
June 24, 2026 at 5:00 p.m. (prevailing Central Time)	Notice of Winning Bidder(s). The date by which the Debtors will file with the Court the notice identifying the Winning Bidder(s).
June 29, 2026 at 5:00 p.m. (prevailing Central Time)	Sale Objection Deadline. Deadline by which parties must file any Sale Objection.
July 2, 2026 at 9:00 a.m. (prevailing Central Time)	Sale Hearing. ⁸

On the Bid Deadline, the Debtors received several bids for Assets. Pursuant to the Bidding Procedures, and in consultation with the Consultation Parties, the Debtors filed the Notice of Adjournment of Auction to allow more time to evaluate the bids submitted. This evaluation includes, among other things, analyzing bids submitted for different but partially overlapping Assets and evaluating non-conforming bids. As of the date hereof, the Sale Process remains ongoing. The Debtors will announce the results of the Sale Process by filing a notice on the docket in accordance with the Bidding Procedures and the Bidding Procedures Order.

⁷ To the extent such terms are not otherwise defined herein, capitalized terms are used as defined in the Bidding Procedures Order.

⁸ If applicable, Bitcoin Depot Inc., in its capacity as foreign representative, shall also seek an Order of the Canadian Court (the “*Canadian Sale Order*”), among other things, (a) recognizing and enforcing the Sale Order in Canada, and (b) approving the sale of the Assets of the Canadian Debtors and of the other Debtors in Canada (collectively, the “*Canadian Assets*”) to the applicable Winning Bidder or Winning Bidders in accordance with the applicable binding purchase agreement(s).

O. Treatment and Estimated Recoveries of Claims and Interests under the Combined Disclosure Statement and Plan

The Debtors expect to be able to pay all Allowed Administrative Claims and Priority Claims in full from Cash on hand and the proceeds of any 363 Asset Sale.

The following table summarizes: (a) the treatment of Claims and Interests under the Combined Disclosure Statement and Plan; (b) which Classes are Impaired by the Combined Disclosure Statement and Plan; (c) which Classes are entitled to vote on the Combined Disclosure Statement and Plan; and (d) the estimated recoveries for Holders of Claims and Interests. The following table is qualified in its entirety by reference to the full text of the Combined Disclosure Statement and Plan.

Class	Claim or Interest	Projected Principal Amount of Claims	Summary of Treatment	Estimated Recovery
1	Senior Priority Lien Claims	N/A	Payment in full in Cash	100%
2	Other Priority Claims	N/A	Payment in full in Cash	100%
3	Term Loan Claims	\$13,338,000 ⁹	Cash	To be determined
4	Equipment Financing Agreement Claims	\$2,256,184	Cash	To be determined
5	General Unsecured Claims	Impaired	Liquidating Trust Interests	To be determined ¹⁰
6	Intercompany Claims	Unimpaired/Impaired	N/A	N/A
7	Subordinated Claims	Impaired	N/A	None
8	Intercompany Interests	Unimpaired/Impaired	N/A	N/A
9	Equity Interests	Impaired	N/A	None

P. Releases and Exculpation

As more fully detailed in Article IX hereof, the Combined Disclosure Statement and Plan contains Debtor Releases, releases of the Released Parties by the Releasing Parties, and an exculpation of the Exculpated Parties. Please carefully review the release and exculpation provisions.

⁹ As Described herein, the Term Loan Secured Parties also asserts the Exit Fee. The Debtors are evaluating whether to file a Challenge with respect to the Term Loan Liens and/or Term Loan Claims asserted by the Term Loan Secured Parties, including as to the allowability and reasonableness of the Exit Fee.

¹⁰ The estimated recoveries for Classes 4 and 5 will be impacted by the results of the Debtors' ongoing Sales Process.

ARTICLE II CONFIRMATION AND VOTING PROCEDURES

A. Confirmation Procedure

1. Confirmation Hearing

On June 24, 2026, the Bankruptcy Court entered the Conditional Approval and Procedures Order conditionally approving the Combined Disclosure Statement and Plan, for solicitation purposes only and authorizing the Debtors to solicit acceptances of the Combined Disclosure Statement and Plan. The Confirmation Hearing has been scheduled for August 7, 2026 in Courtroom 402, Floor 4, 515 Rusk Avenue, Houston, Texas 77002 to consider, among other things, (a) final approval of the Combined Disclosure Statement and Plan as providing adequate information pursuant to section 1125 of the Bankruptcy Code, and (b) confirmation of the Combined Disclosure Statement and Plan pursuant to section 1129 of the Bankruptcy Code. The Confirmation Hearing may be adjourned from time to time by the Debtors without further notice, except for an announcement of the adjourned date made at the Confirmation Hearing or by Filing a notice with the Bankruptcy Court. Parties wishing to participate in the Confirmation Hearing may do so in person or remotely through video or audio access as provided on the Bankruptcy Court's website.

2. Procedure for Objections

Any objection to final approval of the Combined Disclosure Statement and Plan as providing adequate information pursuant to section 1125 of the Bankruptcy Code and/or Confirmation of the Combined Disclosure Statement and Plan must be made in writing and Filed with the Bankruptcy Court and served on (a) proposed counsel to the Debtors, Vinson & Elkins LLP, 845 Texas Avenue, Suite 4700, Houston, Texas 77002, Attn: Paul E. Heath and Sara Zogelman, and 1114 Avenue of the Americas, 32nd Floor New York, New York 10036, Attn: David S. Meyer and Jessica C. Peet; (b) counsel to the Term Loan Agent, Alston & Bird LLP, 90 Park Avenue, New York, New York 10016, Attn: James Vincequerra (c) the U.S. Trustee, 515 Rusk Street, Suite 3516, Houston, Texas 77002, Attn: Andrew Jimenez and Ha Nguyen; (d) proposed counsel to the Official Committee of Unsecured Creditors appointed in these Chapter 11 Cases, Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, New York 10019, Attn: James H. Burbage and Emma Karim; and (e) those persons who have formally appeared in these Chapter 11 Cases and requested service pursuant to Bankruptcy Rule 2002, in each case, by no later than **July 30, 2026 at 5:00 p.m. (CT)**. **Unless an objection is timely Filed and served, it may not be considered by the Bankruptcy Court at the Confirmation Hearing.**

3. Eligibility to Vote on the Combined Disclosure Statement and Plan

Unless otherwise ordered by the Bankruptcy Court, only Holders of Claims in Classes 3, 4, and 5 may vote on the Combined Disclosure Statement and Plan. Further, subject to the tabulation procedures approved by the Conditional Approval and Procedures Order, to vote on the Combined Disclosure Statement and Plan, you must hold a Claim in Class 3, 4, or 5.

4. Solicitation Notice

All Holders of Claims in Classes 3, 4, and 5 will receive (a) notice of the Confirmation Hearing on the Combined Disclosure Statement and Plan (the “**Confirmation Hearing Notice**”) setting forth: (i) the deadline to vote on the Combined Disclosure Statement and Plan, (ii) the deadline to object to Confirmation of the Combined Disclosure Statement and Plan, (iii) procedures for Filing objections and responses to the final approval of the adequacy of the Combined Disclosure Statement and Plan or to confirmation thereof, (iv) the time, date, and place of the Confirmation Hearing, and (v) a QR Code that provides electronic access to the website maintained by the Claims and Noticing Agent which contains all documents required to vote on the Combined Disclosure Statement and Plan; and (b) a form of ballot.

The Debtors are soliciting votes from Holders of Claims or Interests in Classes 3, 4, and 5. The votes are being solicited on a Debtor by Debtor basis. All other Classes of Claims and Interests are not being solicited (collectively, the “Non-Voting Classes”). Holders of Claims and Interests in the Non-Voting Classes will receive the Notice of Non-Voting Status that allows such Holders to opt out of the releases provided and disclosed in this Combined Disclosure Statement and Plan. In addition, subject to approval by the Bankruptcy Court, the Debtors proposed not to distribute Solicitation Packages, other solicitation materials, or a Non-Voting Status Notice and Opt-Out Form to: (a) any party to whom the notice of the Disclosure Statement Motion was sent but was subsequently returned as undeliverable without a forwarding address; and (b) the Holders of Class 6 Intercompany Claims, Class 7 Subordinated Claims, Class 8 Intercompany Interests, and Class 9 Equity Interests.

The deadline for Holders of Claims and Interests in the Non-Voting Classes to submit their Opt-Out Forms is July 30, 2026 at 5:00 p.m. (prevailing Central Time) (the “Opt-Out Deadline”).

5. Procedure/Voting Deadlines for Classes 3, 4, and 5

In order for your ballot to count, you must either (1) complete an electronic ballot at <https://restructuring.ra.kroll.com/bitcoindepot> by clicking “EBallot” under the case action section of the website and following the instructions for ballot submission, or (2) complete, date, sign and properly mail, courier, or personally deliver a paper ballot to the Claims and Noticing Agent at the following applicable addresses: (a) if by first-class mail, Bitcoin Depot Inc. Ballot Processing Center c/o Kroll Restructuring Administration LLC 850 3rd Avenue, Suite 412 Brooklyn, NY 11232 or (b) if by hand delivery or overnight mail, Bitcoin Depot Inc. Ballot Processing Center c/o Kroll Restructuring Administration LLC 850 3rd Avenue, Suite 412 Brooklyn, NY 11232. **BALLOTS SENT BY FACSIMILE TRANSMISSION OR E-MAIL ARE NOT ALLOWED AND WILL NOT BE COUNTED.**

Ballots must be submitted electronically, or the Claims and Noticing Agent must physically receive original ballots by mail or overnight delivery, on or before **July 30, 2026 at 5:00 p.m. (CT)** (unless such time is extended by the Debtors) (the “**Voting Deadline**”). Subject to the tabulation procedures approved by the Conditional Approval and Procedures Order, you may not

change your vote once a ballot is submitted electronically, or the Claims and Noticing Agent receives your original paper ballot.

Subject to the tabulation procedures approved by the Conditional Approval and Procedures Order, any ballot that is timely and properly submitted electronically or received physically will be counted and will be deemed to be cast as an acceptance, rejection, or abstention, as the case may be, of the Combined Disclosure Statement and Plan.

6. Acceptance of the Combined Disclosure Statement and Plan

Your acceptance of the Combined Disclosure Statement and Plan is important. In order for the Combined Disclosure Statement and Plan to be accepted by an Impaired Class of Claims, a majority in number (*i.e.*, more than half) and at least two-thirds in dollar amount of the Claims voting (of each impaired Class of Claims) must vote to accept the Combined Disclosure Statement and Plan. At least one impaired Class of Creditors, excluding the votes of insiders, must actually vote to accept the Combined Disclosure Statement and Plan. The Debtors recommend that you vote to accept the Combined Disclosure Statement and Plan. **YOU ARE URGED TO COMPLETE, DATE, SIGN AND PROMPTLY SUBMIT YOUR BALLOT. PLEASE BE SURE TO COMPLETE THE BALLOT PROPERLY AND LEGIBLY IDENTIFY THE EXACT AMOUNT OF YOUR CLAIM AND THE NAME OF THE CREDITOR.**

7. Elimination of Vacant Classes

Any Class of Claims or Interests that does not contain, as of the date of commencement of the Confirmation Hearing, a Holder of an Allowed Claim or Interest, or a Holder of a Claim temporarily allowed under Bankruptcy Rule 3018, shall be deemed deleted from the Combined Disclosure Statement and Plan for all purposes, including for purposes of determining acceptance of the Combined Disclosure Statement and Plan by such Class under section 1129(a)(8) of the Bankruptcy Code.

B. Statutory Requirements for Confirmation

The Bankruptcy Court will confirm the Combined Disclosure Statement and Plan only if it meets all of the applicable requirements of section 1129 of the Bankruptcy Code. Among other requirements, because certain Impaired Classes are deemed to reject the Combined Disclosure Statement and Plan, the Combined Disclosure Statement and Plan must not “discriminate unfairly” against and be “fair and equitable” with respect to such Classes and must be feasible. The Bankruptcy Court must also find, among other things, that:

- a. the Combined Disclosure Statement and Plan has classified Claims and Interests in a permissible manner;
- b. the Combined Disclosure Statement and Plan complies with the technical requirements of chapter 11 of the Bankruptcy Code; and
- c. the Combined Disclosure Statement and Plan has been proposed in good faith.

1. Classification of Claims and Interests

Section 1122 of the Bankruptcy Code requires the Combined Disclosure Statement and Plan to place a Claim or Interest in a particular Class only if such Claim or Interest is substantially similar to the other Claims or Interests in such class. The Debtors believe that the Combined Disclosure Statement and Plan's classifications place substantially similar Claims or Interests in the same Classes, and, thus, meet the requirements of section 1122 of the Bankruptcy Code.

2. Impaired Claims or Interests

Pursuant to section 1126 of the Bankruptcy Code, only the Holders of Claims in Classes Impaired by the Combined Disclosure Statement and Plan and that may potentially receive a payment or distribution under the Combined Disclosure Statement and Plan may vote on the Combined Disclosure Statement and Plan. Pursuant to section 1124 of the Bankruptcy Code, a Class of Claims or Interests may be Impaired if the Combined Disclosure Statement and Plan alters the legal, equitable or contractual rights of the Holders of such Claims or Interests treated in such Class. The Holders of Claims in Classes not Impaired by the Combined Disclosure Statement and Plan are deemed to accept the Combined Disclosure Statement and Plan and do not have the right to vote on the Combined Disclosure Statement and Plan. The Holders of Claims or Interests in any Class which will not receive any payment or distribution or retain any property pursuant to the Combined Disclosure Statement and Plan are deemed to reject the Combined Disclosure Statement and Plan and do not have the right to vote. Finally, the Holders of Claims or Interests whose Claims or Interests are not classified under the Combined Disclosure Statement and Plan are not entitled to vote on the Combined Disclosure Statement and Plan.

3. Best Interests Test and Liquidation Analysis

Section 1129(a)(7) of the Bankruptcy Code requires that each Holder of an Impaired Claim or Interest either (a) accept the Combined Disclosure Statement and Plan, or (b) receive or retain under the Combined Disclosure Statement and Plan property of a value, as of the Effective Date, that is not less than the value such Holder would receive if the Debtors were liquidated under chapter 7 of the Bankruptcy Code. A hypothetical chapter 7 liquidation analysis (the "**Liquidation Analysis**") will be included in the Plan Supplement.

To calculate the probable distribution to Holders of each Impaired Class of Claims and Interests if the Debtors were liquidated under chapter 7, the Bankruptcy Court must first determine the aggregate dollar amount that would be generated from the Assets if the Chapter 11 Cases were converted to chapter 7 cases under the Bankruptcy Code. Because the Combined Disclosure Statement and Plan is a liquidating plan, the "liquidation value" in the Liquidation Analysis for purposes of the "best interests" test is substantially similar to the estimates of the results of the chapter 11 liquidation contemplated by the Combined Disclosure Statement and Plan. The Debtors believe, however, that in a chapter 7 liquidation, there would be additional costs, expenses and delays that would be incurred as a result of the appointment of one or more chapter 7 trustees who likely would hire a new and different set of professional advisors to evaluate the situation before making any distributions to creditors in accordance with the priorities established under chapter 7 of the Bankruptcy Code.

Costs of liquidation under chapter 7 of the Bankruptcy Code would include the compensation of counsel and other professionals retained by a chapter 7 trustee, all unpaid expenses incurred by the Debtors in these Chapter 11 Cases (such as compensation of attorneys, financial advisors and accountants that are allowed in the chapter 7 cases), litigation costs, and Claims arising from the operations of the Debtors during the pendency of the Chapter 11 Cases. Moreover, a chapter 7 trustee would be entitled to statutory fees relating to the distribution of the Debtors' Assets. Accordingly, a portion of the Cash currently estimated to be available for distribution to Liquidation Trust Beneficiaries would instead be paid to a chapter 7 trustee and her/his advisors.

The Debtors believe that anticipated recoveries to each Class of Impaired Claims under the Combined Disclosure Statement and Plan will provide Holders of Claims in each Class with a recovery greater than or equal to the recovery available in a chapter 7 liquidation. Accordingly, the Debtors believe that the "best interests" test of section 1129 of the Bankruptcy Code is satisfied.

4. Feasibility

Section 1129(a)(11) of the Bankruptcy Code requires that confirmation of a plan not be likely to be followed by the liquidation, or the need for further financial reorganization, of the Debtors or any successor to the Debtors (unless such liquidation or reorganization is proposed in the Combined Disclosure Statement and Plan).

As noted, the Debtors have undertaken a Sales Process pursuant to the Bid Procedures Order in an effort to monetize Assets. The Debtors anticipate that any proceeds received from the Sales Process together with Cash on hand and any other funds to be generated from the Wind Down contemplated by the Combined Disclosure Statement and Plan should be sufficient to meet the obligations hereunder without the need for further financial reorganization. Accordingly, the Debtors submit that the Combined Disclosure Statement and Plan should satisfy the requirements of section 1129(a)(11) of the Bankruptcy Code.

In light of these factors, the Debtors do not anticipate filing a valuation analysis. *See* 11 U.S.C. § 1125(b) ("The court may approve a disclosure statement without a valuation of the debtor or an appraisal of the debtor's assets."); *In re Steward Health Care Sys., LLC*, Case No. 24-90213 (CML) (Bankr. S.D. Tex. July 25, 2025) [Docket No. 5774] (approving disclosure statement without a valuation analysis where plan was a liquidating plan); *In re Sunnova Energy International, Inc.*, Case No. 25-90160 (ARP) (Bankr. S.D. Tex. Nov. 10, 2025) [Docket No. 1205] (same).

ARTICLE III TREATMENT OF ADMINISTRATIVE AND PRIORITY CLAIMS

In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Claims, Professional Claims, Adequate Protection Claims, and Priority Tax Claims have not been classified and thus are excluded from the Classes of Claims and Interests set forth in Article IV hereof.

A. Administrative Claims

Unless otherwise agreed to by the Holder of an Allowed Administrative Claim and the Debtors or the Liquidation Trustee, as applicable, each Holder of an Allowed Administrative Claim (other than Professional Claims and Claims for fees and expenses pursuant to section 1930 of chapter 123 of title 28 of the United States Code) will receive in full and final satisfaction of its Administrative Claim an amount of Cash equal to the unpaid amount of such Allowed Administrative Claim in accordance with the following: (a) if an Administrative Claim is Allowed on or prior to the Effective Date, on the Effective Date or as soon as reasonably practicable thereafter (or, if not then due, when such Allowed Administrative Claim is due or as soon as reasonably practicable thereafter); (b) if such Administrative Claim is not Allowed as of the Effective Date, no later than 30 days after the date on which an order allowing such Administrative Claim becomes a Final Order, or as soon as reasonably practicable thereafter; (c) if such Allowed Administrative Claim is based on liabilities incurred by the Debtors in the ordinary course of their business after the Petition Date, in accordance with the terms and conditions of the particular transaction giving rise to such Allowed Administrative Claim without any further action by the Holders of such Allowed Administrative Claim; (d) at such time and upon such terms as may be agreed upon by such Holder and the Debtors or the Liquidation Trustee, as applicable; or (e) at such time and upon such terms as set forth in an order of the Bankruptcy Court.

B. Statutory Fees

All Statutory Fees that become due and payable prior to the Effective Date shall be paid by the Debtors on the Effective Date. After the Effective Date, the Liquidation Trustee shall pay any and all Statutory Fees when due and payable. The Liquidation Trustee shall file all monthly operating reports due prior to the Effective Date when they become due. After the Effective Date, the Liquidation Trustee shall file with the Bankruptcy Court quarterly, Post-Confirmation Reports when they become due. Each and every one of the Debtors shall be and shall remain obligated to pay Statutory Fees to the U.S. Trustee until the earliest of that particular Debtor's case being closed, dismissed, or converted to a case under chapter 7 of the Bankruptcy Code. The U.S. Trustee shall not be required to file any Administrative Claim in the cases and shall not be treated as providing any release under the Combined Disclosure Statement and Plan.

C. Administrative Claims Bar Date

Except as otherwise provided herein, requests for payment of Administrative Claims arising on or after the Petition Date through and including June 30, 2026 (other than Professional Claims) must be Filed or submitted so as to be actually received by the Claims and Noticing Agent on or before the Administrative Claims Bar Date. Except as otherwise provided herein, requests for payment of Administrative Claims arising after June 30, 2026 but prior to the Effective Date (other than Professional Claims) must be Filed and served on the Liquidation Trustee pursuant to the procedures specified in the Confirmation Order and the notice of entry of the Confirmation Order no later than 30 days after the Effective Date.

Holders of Administrative Claims that are required to, but do not, File and serve a request for payment of such Administrative Claims by the applicable date shall be forever barred, estopped and enjoined from asserting such Administrative Claims against the Debtors, the Liquidation

Trustee, the Liquidation Trust, the Estates, or their respective properties. Objections to such requests, if any, must be Filed and served on the Liquidation Trustee and the requesting party no later than 60 days after the Effective Date.

D. Professional Claims

1. Final Fee Applications and Payment of Professional Claims

All requests for payment of Professional Claims for services rendered and reimbursement of expenses incurred prior to the Effective Date must be Filed no later than 45 days after the Effective Date; *provided* that, the Debtors or the Liquidation Trustee may pay Professionals or other Entities in the ordinary course of business for services rendered after the Effective Date; *provided, further*, that the Debtors or the Liquidation Trustee shall pay the retained Professionals for fees and expenses incurred after the Effective Date in connection with the preparation of final fee applications in the ordinary course without the need for approval of the Bankruptcy Court. Objections to any Professional Claim, if any, must be Filed and served on the Debtors or the Liquidation Trustee and the applicable Professional no later than 21 days after such Professional Claim is filed with the Bankruptcy Court. The Bankruptcy Court shall determine the Allowed amounts of such Professional Claims after notice and opportunity for a hearing in accordance with the Interim Compensation Order. The Debtors or Liquidation Trustee, as applicable, shall pay Professional Claims in Cash in the amount the Bankruptcy Court allows, including from the Professional Fee Escrow Account, which will be held in trust for the Professionals and funded with Cash equal to the Professional Claim Reserve Amount on the Effective Date.

2. Professional Fee Escrow Account

On the Effective Date, the Debtors shall fund the Professional Fee Escrow Account with Cash equal to the Professional Claim Reserve Amount. The Professional Fee Escrow Account shall be maintained in trust solely for the benefit of the Professionals. Such funds shall not be considered property of the Debtors' Estates or of the Liquidation Trust. The amount of Allowed Professional Claims shall be paid in Cash to the Professionals by the Liquidation Trustee from the Professional Fee Escrow Account as soon as reasonably practicable after such Professional Claims are Allowed. When such Allowed Professional Claims have been paid in full, any remaining amount in the Professional Fee Escrow Account shall promptly be irrevocably transferred to the Liquidation Trust without any further action or order of the Bankruptcy Court.

3. Professional Claim Reserve Amount

Professionals shall reasonably estimate their unpaid Professional Claims and other unpaid fees and expenses incurred in rendering services to the Debtors before and as of the Effective Date, as well as the estimated fees and expenses to be incurred in connection with preparing and filing any final fee applications, and shall deliver such estimate to the Debtors no later than five days before the Effective Date; *provided, however*, that such estimate shall not be deemed to limit the amount of the fees and expenses that are the subject of each Professional's final request for payment in the Chapter 11 Cases. If a Professional does not provide an estimate, the Debtors or the Liquidation Trustee may estimate the unpaid and unbilled fees and expenses of such Professional.

4. Post-Effective Date Professional Fees and Expenses

Except as otherwise specifically provided in this Combined Disclosure Statement and Plan, from and after the Effective Date, subject only to the terms of the Combined Disclosure Statement and Plan and the Liquidation Trust Agreement, the Liquidation Trustee may employ and pay any professional for services rendered or expenses incurred after the Effective Date in the ordinary course of business without any further notice to any party or action, order or approval of the Bankruptcy Court. Any such funding for Liquidation Trust Expenses shall be paid from the Liquidation Trust Assets.

E. Adequate Protection Claims

On the Effective Date, any Adequate Protection Claims shall be deemed to be waived and released.

F. Priority Tax Claims

Each Holder of an Allowed Priority Tax Claim shall receive, at the option of the Debtors or the Liquidation Trustee, payment in full in Cash on the Effective Date, or treatment otherwise consistent with section 1129(a)(9) of the Bankruptcy Code, unless the Holder of such Claim and the applicable Debtor or the Liquidation Trustee, as applicable, agree to a less favorable different treatment.

Notwithstanding the foregoing, a Holder of an Allowed Priority Tax Claim will not be entitled to receive any payment on account of any penalty arising with respect to or in connection with the Allowed Priority Tax Claim. Any such Claims or demands for any such penalty shall be classified as General Unsecured Claims and shall be treated in accordance with Article IV of the Combined Disclosure Statement and Plan, if not subordinated to General Unsecured Claims pursuant to an order of the Bankruptcy Court. The Holder of an Allowed Priority Tax Claim shall not assess or attempt to collect such penalty from the Debtors, the Liquidation Trustee, the Liquidation Trust or their respective property (other than as a Holder of a General Unsecured Claim and treated in accordance with Article IV of the Combined Disclosure Statement and Plan).

ARTICLE IV

CLASSIFICATION AND TREATMENT OF CLAIMS AND INTERESTS

A. Classification of Claims and Interests

Except for the Claims addressed in Article III hereof, all Claims and Interests are classified in the Classes set forth below in accordance with sections 1122 and 1123(a)(1) of the Bankruptcy Code. A Claim or an Interest is classified in a particular Class only to the extent that the Claim or Interest fits within the description of that Class and is classified in other Class(es) to the extent that any portion of the Claim or Interest fits within the description of such other Class(es). A Claim or an Interest also is classified in a particular Class for the purpose of receiving distributions under the Combined Disclosure Statement and Plan only to the extent that such Claim or Interest is an Allowed Claim or Interest in that Class and has not been paid, released, or otherwise satisfied prior to the Effective Date. Holders of Allowed Claims against more than one Debtor shall be treated as having a single Allowed Claim solely for purposes of any distribution.

The classification of Claims and Interests against the Debtors pursuant to the Combined Disclosure Statement and Plan is as follows:

Class	Claims and Interests	Status	Voting Rights
1	Senior Priority Lien Claims	Unimpaired	Not Entitled to Vote (Presumed to Accept)
2	Other Priority Claims	Unimpaired	Not Entitled to Vote (Presumed to Accept)
3	Term Loan Claims	Impaired	Entitled to Vote
4	Equipment Financing Agreement Claims	Impaired	Entitled to Vote
5	General Unsecured Claims	Impaired	Entitled to Vote
6	Intercompany Claims	Unimpaired/Impaired	Not Entitled to Vote (Presumed to Accept or Deemed to Reject)
7	Subordinated Claims	Impaired	Not Entitled to Vote (Deemed to Reject)
8	Intercompany Interests	Unimpaired/Impaired	Not Entitled to Vote (Presumed to Accept or Deemed to Reject)
9	Equity Interests	Impaired	Not Entitled to Vote (Presumed to Reject)

B. Treatment of Claims and Interests

Each Holder of an Allowed Claim or Allowed Interest, as applicable, shall receive under the Combined Disclosure Statement and Plan the treatment described below, and such Claims and Interests shall, for the avoidance of doubt, be subject to the injunction contained in Article IX.E. of this Combined Disclosure Statement and Plan, except to the extent different treatment is agreed to by the Debtors or the Liquidation Trustee, as applicable, on the one hand, and the Holder of such Allowed Claim or Allowed Interest, on the other hand. Unless otherwise indicated, the Holder of an Allowed Claim or Allowed Interest, as applicable, shall receive such treatment on the Effective Date or as soon as reasonably practicable thereafter. Any Claim that has been or is hereafter listed in the Schedules as contingent, unliquidated, or Disputed, and for which no Proof of Claim is or has been timely Filed, is considered Disallowed and shall be expunged without further action by the Debtors or the Liquidation Trustee, as applicable, and without further notice to any party or action, approval, or order of the Bankruptcy Court.

1. Class 1 – Senior Priority Lien Claims

- a. *Classification:* Class 1 consists of all Senior Priority Lien Claims.
- b. *Treatment:* To the extent there are any Allowed Senior Priority Lien Claims, unless the Holder of such Claim and the applicable Debtor or the Liquidation Trustee, as applicable, agree to a different treatment, on the Effective Date, or as soon as practicable thereafter, each Holder of an

Allowed Senior Priority Lien Claim (if any) shall receive, at the option of the applicable Debtor or the Liquidation Trustee:

- (i) payment in full in Cash of its Allowed Senior Priority Lien Claim;
- (ii) the collateral securing its Allowed Senior Priority Lien Claim; or
- (iii) such other treatment that renders its Allowed Senior Priority Lien Claim Unimpaired in accordance with section 1124 of the Bankruptcy Code.

- c. *Voting:* Class 1 is Unimpaired under the Combined Disclosure Statement and Plan. Holders of Claims in Class 1 are conclusively presumed to have accepted the Combined Disclosure Statement and Plan pursuant to section 1126(f) of the Bankruptcy Code. Therefore, such Holders are not entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

2. Class 2 – Other Priority Claims

- a. *Classification:* Class 2 consists of all Other Priority Claims.
- b. *Treatment:* Each Holder of an Allowed Other Priority Claim shall receive, at the option of the Debtors or the Liquidation Trustee, payment in full in Cash on the Effective Date, or treatment otherwise consistent with section 1129(a)(9) of the Bankruptcy Code, unless the Holder of such Claim and the applicable Debtor or the Liquidation Trustee, as applicable, agree to a less favorable different treatment.
- c. *Voting:* Class 2 is Unimpaired under the Combined Disclosure Statement and Plan. Holders of Claims in Class 2 are conclusively presumed to have accepted the Combined Disclosure Statement and Plan pursuant to section 1126(f) of the Bankruptcy Code. Therefore, such Holders are not entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

3. Class 3 – Term Loan Claims

- a. *Classification:* Class 3 consists of all Term Loan Claims.
- b. *Allowance:* The Term Loan Claims shall be Allowed in an amount equal to (i) such amount as may be agreed upon by the Term Loan Agent, the Debtors, and the Committee, pursuant to any Term Loan Settlement prior to the Effective Date (subject to any necessary approval of the Bankruptcy Court pursuant to Bankruptcy Rule 9019, which may be effectuated, for the avoidance of doubt, pursuant to the Confirmation Order); or absent such settlement, (ii) such amount as may be determined by Final Order of the Bankruptcy Court as a result of any Challenges timely filed in accordance with the terms of the Cash Collateral Orders.

- c. *Treatment:* In full and final satisfaction, compromise, settlement, release, and discharge of its Claim (unless the applicable Holder agrees to a less favorable treatment), each Holder of an Allowed Term Loan Claim shall receive on the Effective Date or as soon as reasonably practicable thereafter from Cash on deposit in the Adequate Protection Account: (i) in the event of a Term Loan Settlement, such Holder's *Pro Rata* share of the Term Loan Settlement Amount, or (ii) after Allowance by a Final Order, Cash in an amount equal to such Holder's contractual share of the Allowed Term Loan Claims.
- d. *Voting:* Class 3 is Impaired under the Combined Disclosure Statement and Plan. Holders of Claims in Class 3 are entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

4. Class 4 – Equipment Financing Agreement Claims

- a. *Classification:* Class 4 consists of all Equipment Financing Agreement Claims.
- b. *Allowance:* The Equipment Financing Agreement Claims shall be Allowed in an amount equal to: (i) \$845,078 in principal with respect to NFS Financing Agreement Claims and (ii) \$1,411,106 in principal with respect to VFS Financing Agreement Claims; plus in each case, any accrued interest on such Claim and any other reasonable fees, costs, or charges as may be agreed to by the Debtors or Allowed by a Final Order of the Bankruptcy Court pursuant to section 506(b) of the Bankruptcy Code.
- c. *Treatment:* In full and final satisfaction, compromise, settlement, release, and discharge of its Claim (unless the applicable Holder agrees to a less favorable treatment), each Holder of an Allowed Equipment Financing Agreement Claim shall receive on the Effective Date or as soon as reasonably practicable thereafter: (i) Cash in an amount equal to such Holder's applicable Equipment Financing Agreement Collateral Proceeds, and (ii) solely to the extent the amount of such Holder's Allowed Equipment Financing Agreement Claims as of the Petition Date exceeds the applicable Equipment Financing Agreement Collateral Proceeds, such Holder's *Pro Rata* share of Liquidation Trust Interests.
- d. *Voting:* Class 4 is Impaired under the Combined Disclosure Statement and Plan. Holders of Claims in Class 4 are entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

5. Class 5 – General Unsecured Claims

- a. *Classification:* Class 5 consists of all General Unsecured Claims.

- b. *Treatment:* Each Holder of an Allowed General Unsecured Claim shall receive on the Effective Date or as soon as reasonably practicable thereafter its *Pro Rata* share of the Liquidation Trust Interests.
- c. *Voting:* Class 5 is Impaired under the Combined Disclosure Statement and Plan. Holders of Claims in Class 5 are entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

6. Class 6 – Intercompany Claims

- a. *Classification:* Class 6 consists of all Intercompany Claims.
- b. *Treatment:* On the Effective Date, Allowed Intercompany Claims, shall, at the election of the Liquidation Trustee, and subject to the orders of the CCAA Court in the Canadian Proceedings, be (a) Reinstated, (b) converted to equity, (c) otherwise set off, settled, distributed, contributed, cancelled, or released, or (d) otherwise addressed at the option of the Liquidation Trustee without any distribution, in each case in accordance with the Liquidation Trust Agreement. For the avoidance of doubt, no Intercompany Claim shall be entitled to vote or to receive a distribution under this Combined Disclosure Statement and Plan. For the avoidance of doubt, no Holder of an Intercompany Claim shall become a beneficiary of the Liquidation Trust.
- c. *Voting:* Holders of Intercompany Claims are either Unimpaired, and such Holders of Intercompany Claims are conclusively presumed to have accepted the Combined Disclosure Statement and Plan under section 1126(f) of the Bankruptcy Code, or Impaired, and such Holders of Intercompany Claims are deemed to have rejected the Combined Plan and Disclosure Statement pursuant to section 1126(g) of the Bankruptcy Code. Holders of Intercompany Claims are not entitled to vote to accept or reject the Combined Disclosure Statement.

7. Class 7 – Subordinated Claims

- a. *Classification:* Class 7 consists of all Subordinated Claims.
- b. *Treatment:* Holders of Subordinated Claims shall not receive any distribution on account of such Subordinated Claims. On the Effective Date, all Subordinated Claims shall be discharged, cancelled, released, and extinguished as of the Effective Date, and shall be of no further force or effect.
- c. *Voting:* Class 7 is conclusively deemed to have rejected the Combined Disclosure Statement and Plan pursuant to section 1126(g) of the Bankruptcy Code. Class 7 is not entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

8. Class 8 – Intercompany Interests

- a. *Classification:* Class 8 consists of all Intercompany Interests.
- b. *Treatment:* On the Effective Date, Allowed Intercompany Interests shall, at the election of the Liquidation Trustee, and subject to the orders of the CCAA Court in the Canadian Proceedings, be (a) Reinstated, (b) set off, settled, addressed, distributed, contributed, merged, cancelled, or released, or (c) otherwise addressed at the option of the Liquidation Trustee, without any distribution, in each case in accordance with the Liquidation Trust Agreement. For the avoidance of doubt, no Holder of an Intercompany Interest shall become a beneficiary of the Liquidation Trust.
- c. *Voting:* Holders of Intercompany Interests are either Unimpaired, and such Holders of Intercompany Interests are conclusively presumed to have accepted the Combined Disclosure Statement and Plan under section 1126(f) of the Bankruptcy Code, or Impaired, and such Holders of Intercompany Interests are deemed to have rejected the Combined Disclosure Statement and Plan pursuant to section 1126(g) of the Bankruptcy Code. Holders of Intercompany Interests are not entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

9. Class 9 – Equity Interests

- a. *Classification:* Class 9 consists of Equity Interests.
- b. *Treatment:* Holders of Equity Interests will not receive any distribution or property, on account of such Interests, which will be canceled, released, and extinguished as of the Effective Date, and will be of no further force or effect.
- c. *Voting:* Class 9 is conclusively deemed to have rejected the Combined Disclosure Statement and Plan pursuant to section 1126(g) of the Bankruptcy Code. Class 9 is not entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

C. Special Provision Governing Unimpaired Claims

Except as otherwise provided herein, nothing under the Combined Disclosure Statement and Plan shall affect the Debtors' rights regarding any Unimpaired Claim, including all rights regarding legal and equitable defenses to or setoffs or recoupments against any such Unimpaired Claim.

D. Elimination of Vacant Classes

Any Class of Claims or Interests that does not have a Holder of an Allowed Claim or Allowed Interest or a Claim or Interest temporarily Allowed by the Bankruptcy Court as of the date of the Confirmation Hearing shall be deemed eliminated from the Combined Disclosure

Statement and Plan for purposes of voting to accept or reject the Combined Disclosure Statement and Plan and for purposes of determining acceptance or rejection of the Combined Disclosure Statement and Plan by such Class pursuant to section 1129(a)(8) of the Bankruptcy Code.

E. Voting Classes, Presumed Acceptance by Non-Voting Classes

If a Class contains Claims or Interests eligible to vote and no Holders of Claims or Interests eligible to vote in such Class vote to accept or reject the Combined Disclosure Statement and Plan, the Holders of such Claims or Interests in such Class shall be deemed to have accepted the Combined Disclosure Statement and Plan.

F. Controversy Concerning Impairment

If a controversy arises as to whether any Claim or Interest, or any Class of Claims or Interests, are Impaired, the Bankruptcy Court shall, after notice and a hearing, determine such controversy on or before the Confirmation Date.

G. Confirmation Pursuant to Sections 1129(a)(10) and 1129(b) of the Bankruptcy Code

Section 1129(a)(10) of the Bankruptcy Code shall be satisfied for purposes of Confirmation by acceptance of the Combined Disclosure Statement and Plan by one or more of the Classes entitled to vote pursuant to Article IV.B herein. The Debtors shall seek Confirmation of the Combined Disclosure Statement and Plan pursuant to section 1129(b) of the Bankruptcy Code with respect to any rejecting Class of Claims or Interests. The Debtors reserve the right to modify the Combined Disclosure Statement and Plan in accordance with Article XI herein to the extent, if any, that Confirmation pursuant to section 1129(b) of the Bankruptcy Code requires modification, including by modifying the treatment applicable to a Class of Claims or Interests to render such Class of Claims or Interests Unimpaired to the extent permitted by the Bankruptcy Code and the Bankruptcy Rules.

H. Subordinated Claims

Except as described in the Combined Disclosure Statement and Plan, the allowance, classification, and treatment of all Claims and Interests and the respective distributions and treatments under the Combined Disclosure Statement and Plan take into account and conform to the relative priority and rights of the Claims and Interests in each Class in connection with any contractual, legal, and equitable subordination rights relating thereto, whether arising under general principles of equitable subordination, section 510(b) of the Bankruptcy Code, or otherwise. Pursuant to section 510 of the Bankruptcy Code, the Debtors or the Liquidation Trustee, as applicable, reserve the right to reclassify any Claim or Interest in accordance with any contractual, legal, or equitable subordination relating thereto.

ARTICLE V
MEANS FOR IMPLEMENTATION
OF THE COMBINED DISCLOSURE STATEMENT AND PLAN

A. Asset Sales and Abandonment of Other Assets

The Debtors are in the process of selling their Assets pursuant to the Bidding Procedures Order. The Debtors have also sought to abandon certain Assets in connection with the rejection of executory contracts and unexpired leases pursuant to the Rejection Procedures. Unless otherwise specified in this Combined Disclosure Statement and Plan, all Assets not sold pursuant to the Sales Process or abandoned pursuant to the Rejection Procedures Order (other than the Non-Contributed Assets) will be contributed to the Liquidation Trust as part of the Liquidation Trust Assets pursuant to this Combined Disclosure Statement and Plan.

The Combined Disclosure Statement and Plan shall constitute a motion to abandon the Non-Contributed Assets. The Confirmation Order shall constitute: (i) an authorization of the Bankruptcy Court to abandon the Non-Contributed Assets under section 554 of the Bankruptcy Code and (ii) an order of abandonment of the Non-Contributed Assets as of the Effective Date. The Non-Contributed Assets shall not be contributed to the Liquidation Trust, and the Liquidation Trust shall have no ownership interest in the Non-Contributed Assets.

B. General Settlement of Claims and Interests

Pursuant to section 1123 of the Bankruptcy Code and Bankruptcy Rule 9019, and in consideration for the classification, distributions, releases, and other benefits provided under the Combined Disclosure Statement and Plan, upon the Effective Date, the provisions of the Combined Disclosure Statement and Plan shall constitute a good faith compromise and settlement of all Claims, Interests, issues, disputes and controversies that were, or could have been asserted in connection with the Debtors and the Chapter 11 Cases, except for those expressly preserved by the Combined Disclosure Statement and Plan and the Retained Causes of Action, which are being contributed to the Liquidation Trust.

The Combined Disclosure Statement and Plan shall be deemed a motion to approve the good faith compromise and settlement of all such Claims, Interests, issues, disputes and controversies pursuant to Bankruptcy Rule 9019, and the entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of such compromise and settlement under section 1123 of the Bankruptcy Code and Bankruptcy Rule 9019, as well as a finding by the Bankruptcy Court that such settlement and compromise is fair, equitable, reasonable, and in the best interests of the Debtors and their Estates. Subject to the provisions herein, all distributions made to Holders of Allowed Claims and Allowed Interests (as applicable) in any Class are intended to be and shall be final.

The Debtors and the Committee are each evaluating and may file Challenges, in accordance with the Cash Collateral Orders, with respect to the Term Loan Liens and/or Term Loan Claims asserted by the Term Loan Secured Parties. If the Debtors, the Term Loan Secured Parties and Committee negotiate a compromise resolving any such Challenge(s) in advance of the Effective Date (such agreement, the "***Term Loan Settlement***"), the Holders of Allowed Term Loan

Claims will receive Cash in the Term Loan Settlement Amount, as described in the treatment of Class 3 described herein.

C. Professional Claim Escrow Account

The Professional Claim Reserve Amount shall be held in trust in a segregated Professional Fee Escrow Account for distributions or payment in accordance with the terms of Article III of the Combined Disclosure Statement and Plan. Any Cash held in the Professional Fee Escrow Account after all applicable distributions and/or payments are made shall be distributed pursuant to this Combined Disclosure Statement and Plan and the Confirmation Order.

D. Corporate Existence and Dissolution Transactions

On or after the Effective Date, each of the Debtors will be subject to a Dissolution Transaction. The equity or membership interests of each Debtor entity that is not subject to a Dissolution Transaction on the Effective Date will vest in the Liquidation Trust pursuant to this Combined Disclosure Statement and Plan. For the avoidance of doubt, the Debtor entities that are not subject to a Dissolution Transaction on the Effective Date will continue to exist after the Effective Date for the limited purpose of completing the Wind Down. Promptly after completing the Wind Down, such entities shall be dissolved by the Liquidation Trustee.

The actions to effect the Dissolution Transactions may include: (i) the execution and delivery of appropriate agreements or other documents of transfer, merger, consolidation, disposition, liquidation, or dissolution containing terms that are consistent with the terms of the Combined Disclosure Statement and Plan and that satisfy the requirements of applicable law, as well as other terms to which these entities may agree; (ii) the execution and delivery of appropriate instruments of transfer, assignment, assumption, or delegation of any asset, property, right, liability, duty or obligation on terms consistent with the terms of the Combined Disclosure Statement and Plan and having such other terms as these entities may agree; (iii) the filing of appropriate certificates or articles of merger, consolidation, continuance, or dissolution or similar instruments with the applicable governmental authorities; and (iv) the taking of all other actions that the Liquidation Trustee determines to be reasonably necessary or appropriate, including making other filings or recordings that may be required by applicable law in connection with the Dissolution Transactions.

E. Recourse Solely to Liquidation Trust Assets

All Claims against and Interests in the Debtors are deemed satisfied, waived and released as to the Debtors in exchange for the treatment of such Claims under the Combined Disclosure Statement and Plan, and Holders of Allowed Claims and Allowed Interests against any Debtor will have recourse solely to the assets of the Liquidation Trust for the payment of their Allowed Claims and Allowed Interests in accordance with the terms of the Combined Disclosure Statement and Plan and the Liquidation Trust Agreement.

F. Liquidation Trust

1. Liquidation Trust Generally

On or prior to the Effective Date, the Liquidation Trust shall be established in accordance with the Liquidation Trust Agreement for the purpose of liquidating the Liquidation Trust Assets, resolving all Disputed Claims, making all distributions to holders of Allowed Claims in accordance with the terms of this Combined Disclosure Statement and Plan and otherwise implementing this Combined Disclosure Statement and Plan. The Liquidation Trust will be overseen by the Liquidation Trust Oversight Board.

The Liquidation Trust shall be administered by the Liquidation Trustee and governed by the Liquidation Trust Agreement, and the Liquidation Trustee shall have the sole power and authority to distribute the proceeds of the Liquidation Trust Assets to Liquidation Trust Beneficiaries in accordance with the treatment set forth in Article IV.B of the Combined Disclosure Statement and Plan and the terms and conditions of the Liquidation Trust Agreement. The Liquidation Trustee shall be the exclusive trustee of the Liquidation Trust Assets for purposes of 31 U.S.C. § 3713(b) and section 6012(b)(4) of the Tax Code. The Liquidation Trust, acting through the Liquidation Trustee, shall be the sole representative of the Estates under section 1123(b)(3) of the Bankruptcy Code with respect to the Liquidation Trust Assets (including the Retained Causes of Action). The Liquidation Trust, acting through the Liquidation Trustee, shall be a party in interest within the meaning of section 1109(b) of the Bankruptcy Code for all purposes in these Chapter 11 Cases. The Confirmation Order shall contain a finding that the Liquidation Trust has standing to pursue any claim or Cause of Action that is not released pursuant to Article IX.B and Article IX.C hereof, including any Retained Causes of Action, on behalf of the Debtors and the Estates.

Upon the Effective Date, the Debtors shall share communications or documents that are subject to the attorney-client privilege, work product protection, or other applicable privilege with the Liquidation Trust; the sharing of such information shall not operate as a waiver of any applicable privileges. Notwithstanding the foregoing, in connection with the prosecution of any Retained Cause of Action, any attorney-client privilege, work-product privilege, joint interest privilege or other privilege or immunity attaching to any prepetition documents or communications relating to such Retained Causes of Action shall be transferred to and shall vest in the Liquidation Trust. The Liquidation Trust's receipt of such privileges associated with the Retained Causes of Action shall not operate as a waiver of those privileges possessed or retained by any Debtor, nor shall it operate to eliminate the rights of any codefendant to any applicable joint privilege. The Liquidation Trust shall also be vested with each Debtor's rights, as such rights existed prior to the Effective Date, to conduct discovery and oral examinations of any party under Bankruptcy Rule 2004. The Liquidation Trust, however, shall not be considered a successor of any Debtor and shall not assume any obligations of any Debtor other than expressly provided for by this Combined Disclosure Statement and Plan and the Liquidation Trust Agreement.

On the Effective Date, the authority, power, and incumbency of the persons acting as directors and officers of each of the Debtors shall be deemed to have been terminated and such persons shall be deemed to have resigned, solely in their capacities as such, and the Liquidation

Trustee shall be appointed by each Debtor as the sole director and the sole officer of the Debtors and shall succeed to the powers of such Debtor's directors and officers.

Notwithstanding anything to the contrary herein, the Liquidation Trust's primary purpose is liquidating the Liquidation Trust Assets, with no objective to continue or engage in the conduct of a trade or business except to the extent reasonably necessary to, and consistent with, the Liquidation Trust's liquidating purpose and reasonably necessary to conserve and protect the Liquidation Trust Assets and provide for the orderly liquidation thereof.

2. Funding of and Transfer of Assets into the Liquidation Trust

Except as otherwise provided in the Combined Disclosure Statement and Plan or in any contract, instrument, release, or other agreement or document created pursuant to the Combined Disclosure Statement and Plan or in the Confirmation Order, upon the Effective Date, pursuant to sections 1141(b) and (c) of the Bankruptcy Code, all Liquidation Trust Assets shall immediately, automatically, and irrevocably vest in the Liquidating Trust free and clear of all Claims, Liens, Interests, encumbrances, charges, and other interests, other than the Canadian Charges. All Claims, Liens, Interests, encumbrances, charges, and other interests (other than the Canadian Charges) shall be deemed fully released as of the Effective Date, except as otherwise provided in the Combined Disclosure Statement and Plan or the Confirmation Order. The Canadian Charges shall be deemed fully released as of the date the Canadian Proceedings are terminated. After the Effective Date, neither the Debtors nor any other party shall have any interest in the Liquidation Trust Assets except as expressly set forth herein.

3. Liquidation Trustee, Liquidation Trust Oversight Board, and Liquidation Trust Agreement

The Liquidation Trustee shall be selected by the Committee. The Liquidation Trustee shall be the successor to and representative of the Estate of each of the Debtors appointed pursuant to section 1123(b)(3)(B) of the Bankruptcy Code. The Liquidation Trust Oversight Board shall be a three-member body with membership appointed by the Committee. The Liquidation Trust Oversight Board shall, as and when requested by the Liquidation Trustee, or as is otherwise required under the Combined Disclosure Statement and Plan, the Confirmation Order, or the Liquidation Trust Agreement, consult with and advise the Liquidation Trustee as to the administration and management of the Liquidation Trust in accordance with the terms of this Combined Disclosure Statement and Plan, the Confirmation Order, and/or the Liquidation Trust Agreement. The Liquidation Trust Oversight Board shall be appointed on the Effective Date and, in the event of the resignation of a member of the Liquidation Trust Oversight Board, a replacement may be appointed in accordance with the Liquidation Trust Agreement; provided, that unless and until any such vacancy is filled, the Liquidation Trust Oversight Board shall function with such reduced membership. The powers, rights and responsibilities of the Liquidation Trustee and the Liquidation Trust Oversight Board, respectively, shall be specified in the Liquidation Trust Agreement.

4. Reports to be Filed by the Liquidation Trustee

The Liquidation Trustee, on behalf of the Liquidation Trust, shall File with the Bankruptcy Court (and provide to any other party entitled to receive any such report pursuant to the Liquidation Trust Agreement), no later than 31 days after June 30 and December 31 of each calendar year, a semi-annual report regarding the administration of property subject to its ownership and control pursuant to the Combined Disclosure Statement and Plan, distributions made by it and other matters relating to the implementation of the Combined Disclosure Statement and Plan.

5. Fees and Expenses of the Liquidation Trust

The Liquidation Trust Expenses shall be paid after the Effective Date pursuant to the terms and conditions of the Liquidation Trust Agreement. The Liquidation Trustee, on behalf of the Liquidation Trust, may, without further notice to the Bankruptcy Court, Liquidation Trust Beneficiaries, or any other Person or Entity, or any further order of the Bankruptcy Court: (a) retain and rely upon advice of counsel, (b) retain counsel on a contingent basis to pursue Retained Causes of Action and/or (c) to obtain litigation financing or similar financing in the name of, and on behalf of, the Liquidation Trust, as may be necessary or appropriate, including, without limitation, to facilitate the pursuit by the Liquidation Trustee and/or Liquidation Trust of the Retained Causes of Action or otherwise to liquidate or monetize the Liquidation Trust Assets, which financing shall be subject to approval by the Liquidation Trust Oversight Board.

The Liquidation Trustee and all professionals retained by the Liquidation Trustee, each in their capacities as such, shall be deemed exculpated and indemnified, except for fraud, willful misconduct, or gross negligence, in all respects by each of the Debtors. The Liquidation Trustee may obtain, at the expense of the Liquidation Trust, commercially reasonable liability or other appropriate insurance with respect to the indemnification obligations of the Debtors. The Liquidation Trustee may rely upon written information previously generated by the Debtors. The Liquidation Trustee shall be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities.

6. Indemnification

The Liquidation Trust Agreement may include reasonable and customary indemnification provisions for the benefit of the Liquidation Trustee, the Liquidation Trust Oversight Board and its members, and/or other parties. Any such indemnification shall be the sole responsibility of the Liquidation Trust and payable solely from the Liquidation Trust Assets.

7. Tax Treatment

Except to the extent that all or any portion of the Liquidation Trust is treated as one or more disputed ownership funds under Treasury Regulation § 1.468B-9, the Liquidation Trust is intended to be treated for U.S. federal income tax purposes as a liquidating trust described in Treasury Regulation § 301.7701-4(d).

For U.S. federal income tax purposes, the Liquidation Trust shall be treated as a “grantor trust” within the meaning of Sections 671 through 679 of the Tax Code and the Liquidation Trust Beneficiaries shall be treated as the grantors of the Liquidation Trust and the owners of the

Liquidation Trust Assets. Accordingly, for U.S. federal income tax purposes, all parties shall treat the transfer of Liquidation Trust Assets (subject to any liabilities) by the Debtors to the Liquidation Trust as the transfer of the Liquidation Trust Assets (subject to any liabilities) by the Debtors to the Liquidation Trust Beneficiaries, followed by the transfer of the Liquidation Trust Assets (subject to any liabilities) by such Liquidation Trust Beneficiaries to the Liquidation Trust in exchange for their *Pro Rata* share of the Liquidation Trust Interests. The Liquidation Trust Beneficiaries will be treated for U.S. federal income tax purposes as the grantors and deemed owners of their respective shares of the Liquidation Trust Assets (subject to such liabilities), depending on their rights to distributions under the Combined Disclosure Statement and Plan. As grantors and deemed owners of such transferred Liquidation Trust Assets, the Liquidation Trust Beneficiaries will be required to include in income their respective shares of the income, deductions, gains, losses and credits attributable to such transferred Liquidation Trust Assets. The Liquidation Trust Agreement shall require that the Liquidation Trust terminate after a specified number of years after the Effective Date; *provided, however*, if the Bankruptcy Court approves an extension based upon a finding that such an extension is necessary for the Liquidation Trust to complete its liquidating purpose, the term of the Liquidation Trust may be extended one or more times for a finite period pursuant to the terms of the Liquidation Trust Agreement.

As soon as practicable after the Effective Date, the Liquidation Trustee shall make (or shall cause to be made) a good faith valuation of the Liquidation Trust Assets. All parties (including, but not limited to, the Debtors, the Liquidation Trustee, and the Liquidation Trust Beneficiaries) will be required to use the values assigned to such Liquidation Trust Assets by the Liquidation Trustee for all U.S. federal income tax purposes. The Liquidation Trustee shall be responsible for filing all tax returns, including, but not limited to, any documentation related thereto, for the Liquidation Trust. The Liquidation Trustee shall file all tax returns for the Liquidation Trust as a grantor trust pursuant to Treasury Regulation § 1.671-4(a) and in accordance with the Combined Disclosure Statement and Plan. Within a reasonable time following the end of the taxable year, the Liquidation Trustee shall send to each holder of a beneficial interest appearing on its record during such year, a separate statement setting forth such holder's share of items of income, gain, loss, deduction or credit and each such holder shall report such items on their U.S. federal income tax returns. The Liquidation Trustee shall allocate the taxable income, gain, loss, deduction or credit of the Liquidation Trust with respect to each holder of a Liquidation Trust Interest to the extent required by the Tax Code and applicable law. A holder of a Liquidation Trust Interest may incur a U.S. federal income tax liability with respect to its allocable share of the Liquidation Trust's income even if the Liquidation Trust does not make a concurrent distribution to such holder.

To the extent all or any portion of the Liquidation Trust is treated as one or more disputed ownership funds under Treasury Regulation § 1.468B-9 (each of which will be taxable as a qualified settlement fund if all of the assets are passive investment assets for U.S. federal income tax purposes), any appropriate elections with respect thereto shall be made, and such treatment will also be applied to the extent possible for state and local tax purposes. The Liquidation Trustee will be responsible for payment of any taxes imposed on a disputed ownership fund. Accordingly, distributions from a disputed ownership fund will be net of any taxes relating to the retention, disposition and distribution of assets in such disputed ownership fund. In the event, and to the extent, any cash of a disputed ownership fund is insufficient to pay the portion of any such taxes attributable to the taxable income arising from the assets of such disputed ownership fund

(including any income that may arise upon the distribution of the assets in such disputed ownership fund), assets of such disputed ownership fund may be sold to pay such taxes.

8. Settlement of Claims

Except as otherwise provided in this Combined Disclosure Statement and Plan or the Liquidation Trust Agreement, on and after the Effective Date, the Liquidation Trustee may compromise or settle any Claims (including Claims between Debtor entities) without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules and may pay the charges that it incurs on or after the Effective Date for Liquidation Trust Expenses without application to the Bankruptcy Court.

9. Sales of Assets by the Liquidation Trust

The Liquidation Trustee may conduct any sales or liquidations of non-Cash Liquidation Trust Assets on any terms it deems reasonable, without further order of the Bankruptcy Court. Upon the sale, liquidation, transfer or other disposition of the Liquidation Trust Assets by the Liquidation Trustee, the Liquidation Trustee shall deposit the proceeds of all such sales, liquidations, transfers or dispositions into one or more of the Liquidation Trust accounts.

10. Abandonment of Assets by Liquidation Trust

The Liquidation Trustee may, on no less than 14 days' written notice to the U.S. Trustee, abandon any Liquidation Trust Assets which the Liquidation Trustee determines in his or her reasonable discretion to be of de minimis value or burdensome to the Liquidation Trust, including any pending adversary proceeding or other legal action commenced or capable of being commenced by the Debtors prior to the Effective Date. If the U.S. Trustee provides a written objection to the Liquidation Trustee prior to the expiration of such 14-day period with respect to the proposed abandonment of any Liquidation Trust Asset, then such property may be abandoned only pursuant to Bankruptcy Court Order.

11. Cooperation of the Debtors

Prior to the Effective Date, the Debtors shall, at the cost and expense of the Debtors, and on or after the Effective Date, the Debtors shall, at the sole cost and expense of the Liquidation Trust (which shall, in each case, constitute Liquidation Trust Fees and Expenses hereunder), use commercially reasonable efforts to preserve (including through device imaging) and provide to the

Liquidation Trust the following: (a) all documents,¹¹ communications,¹² and other information (or copies thereof) (collectively, “**Information**”) provided to Debevoise in connection with Investigation, as well as complete and unredacted versions of the reports prepared by the Investigation Subcommittee and/or Debevoise (which unredacted reports may be provided to the Liquidation Trustee and the members of the Liquidation Trust Oversight Board on a confidential basis), (b) all Information produced, or that are otherwise ready to be produced, by the Debtors in discovery in the Chapter 11 Cases, and (c) such other Information relating to the Retained Causes of Action in the possession, custody and control of the Debtors that the Debtors and the Liquidation Trust may agree upon after conferring in good faith; provided that the Debtors shall preserve all Information subject to existing litigation holds, which shall remain in effect; provided, further, that, notwithstanding anything to the contrary herein, the Debtors shall not be required to (i) incur any liability for any fees or expenses (including any indemnification obligations) that may result from any such preservation or production and any documented costs and expenses incurred by the Debtors in connection therewith shall be borne or promptly reimbursed by Liquidation Trust (which shall, in each case, constitute Liquidation Trust Expenses hereunder), or (ii) take any actions in connection with any of the Debtor’s cooperation obligations hereunder that the Debtors reasonably determine would harm the merits of, create defenses to, or otherwise prejudice the Liquidation Trust Assets, including the Retained Causes of Action, following good-faith consultation and coordination between the Debtors and the Liquidation Trustee or subject to any further court order requiring production.

Subject to Article X.A, (i) to the extent the Liquidation Trust receives information from the Debtors in connection with the Liquidation Trust Assets, including the Retained Causes of Action, the Liquidation Trust’s receipt of such documents, information, or communications shall

¹¹ For the avoidance of doubt, for the purposes of this Article V, “documents” shall include any printed, written, typed, recorded, transcribed, taped, photographic, or graphic mater, in draft or final form, including, but not limited to: any letter, correspondence, or Communication of any sort; photograph; sound recording; video recording; note, notebook, diary, calendar, minutes, memorandum, contract, agreement, or any amendment thereto; telex, telegram, or cable; summary, report or record of telephone conversation, voice mail or voice mail back-up, Bloomberg messages, discussion, interview, meeting, conference, investigation, negotiation, act, or activity; projection, work paper, or draft; computer or computer network output or input, portable storage devices, e-mail, magnetic and/or optical medias, archived or back up data on any of these medias on the cloud or otherwise, and documents that have been deleted but are recoverable from any of these medias; opinion or report of consultant; request, order, invoice, or bill of lading; analysis, diagram, map, index, sketch, drawing, plan, chart, manual, brochure, pamphlet, advertisement, circular, newspaper or magazine clipping, or press release; receipt, journal, ledger, schedule, bill, or voucher; financial statement, statement of account, bank statement, checkbook, stubs, register, canceled check, deposit slip, charge slip, tax return (income or other), requisition, file, study, graph, or tabulation, and any and all other writings and recordings of whatever nature, and any other data compilation from which information can be obtained, translated, if necessary, by the respondent through detection devices into reasonable usable form; including, without limitation, all things meeting the definition of “documents” or “electronically stored information” set forth in Rule 34 of the Federal Rules of Civil Procedure, as incorporated by Rules 7034 and 9014 of the Federal Rules of Bankruptcy Procedure, as applicable, or meeting the definition of “writing” or “recording” set forth in Rule 1001 of the Federal Rules of Evidence. Any document with any marks such as initials, comments, or notations of any kind is not deemed to be identical to one without such marks and is a separate document within the meaning of this term.

¹² For the avoidance doubt, for purposes of this Article V, “communications” shall include any oral or written utterance, notation, or statement of any nature whatsoever between or among two or more Persons, by or to whomsoever made, and including without limitation, correspondence, documents, conversations, dialogues, discussions, e-mail, interviews, text messages, consultations, agreements, and other understandings.

not constitute a waiver of any privilege, (ii) all privileges shall remain in the control of the Debtors and the Debtors retain the sole right to waive their own privileges, and (iii) reasonable agreements will be made with the Liquidation Trustee such that confidential information and privileges are preserved, while permitting the Liquidation Trustee to use, as necessary to administer the Liquidation Trust, such information and privilege; absent such agreements, either the Liquidation Trustee or the Debtors may present the issue to the Bankruptcy Court for resolution.

Notwithstanding anything herein, the Debtors shall transfer all Information to the Liquidation Trust on the Effective Date.

G. Cancellation of Existing Securities and Agreements

On the Effective Date, except to the extent otherwise provided in the Combined Disclosure Statement and Plan, all notes, instruments, certificates, credit agreements, indentures, and other documents evidencing Claims or Interests, and any Equity Interests that are not represented by certificates or other instruments shall be cancelled and surrendered and the obligations of the Debtors thereunder or in any way related thereto shall be of no force or effect against the Debtors or the Liquidation Trust, without any further action on the part of the Debtors, the Liquidation Trust, or any other party. Holders of, or parties to, such cancelled instruments, securities, and other documentation will have no rights arising from or relating to such instruments, securities, and other documentation, or the cancellation thereof, except the rights provided for pursuant to this Combined Disclosure Statement and Plan.

Notwithstanding anything to the contrary in this Article V, any provision in any document, instrument, lease, or other agreement that causes or effectuates, or purports to cause or effectuate, a default, termination, waiver, or other forfeiture of, or by, a Debtor or its Interests, as a result of the cancellations, terminations, satisfaction, releases, or discharges provided for in this Article V shall be deemed null and void and shall be of no force and effect.

H. Release of Liens

Except as otherwise provided in the Combined Disclosure Statement and Plan, any order of the CCAA Court with respect to the Canadian Charges, or in any contract, instrument, release or other agreement or document entered into or delivered in connection with the Combined Disclosure Statement and Plan, on the Effective Date concurrently and consistent with the treatment provided for Claims and Interests in Articles III and IV, all mortgages, deeds of trust, Liens against, security interests in, or other encumbrances or Interests in property of any Estate shall be deemed fully released and discharged.

I. Corporate Governance, Directors, and Officers

1. Certificates of Formation and Bylaws

[Reserved].

2. Directors and Officers

As of the Effective Date, the term of the current members of the board of directors, or board of managers, as applicable, of each of the Debtors shall expire automatically and each person serving as a director, manager, or officer of the Debtors shall be removed and shall automatically be deemed to have resigned and cease to serve. Consistent with the terms hereof, each of the Debtors will cease to exist effective as of the Effective Date and, thus, no individuals will serve as directors, managers, or officers after the Effective Date.

J. Director and Officer Liability Insurance

The Debtors (i) have made arrangements to continue the Debtors' current fiduciary liability policy through the purchase of the D&O Tail Coverage, for the six-year period from and after the Effective Date, for the benefit of any person who is serving or has served as one of the Debtors' directors, officers, managers, or employees at any time prior to the Effective Date, and (ii) have fully paid the premium for such insurance. Any and all directors and officers liability insurance and fiduciary liability insurance (including all D&O Liability Insurance Policies) in existence as of the Effective Date shall be continued in accordance with its terms and, to the extent applicable, shall be deemed assumed by, or otherwise transferred to, the Liquidation Trust pursuant to section 365(a) of the Bankruptcy Code effective as of the Effective Date. Entry of the Confirmation Order will constitute the Bankruptcy Court's approval of the foregoing deemed assumption and transfer of such insurance in existence as of the Effective Date. All directors, officers, managers, or employees of the Debtors who served in such capacity at any time prior to the Effective Date shall be entitled to the full benefits of any such policies for the full term of such policies, to the extent set forth therein, regardless of whether such directors, officers, managers, or employees remain in such positions after the Effective Date.

K. Preservation of Causes of Action

Except as provided herein or in any contract, instrument, release or other agreement entered into or delivered in connection with this Combined Disclosure Statement and Plan, in accordance with section 1123(b) of the Bankruptcy Code, the Liquidation Trust will retain and may enforce, as successors to the Debtors, any claims, demands, rights and Causes of Action that any Estate may hold against any Person to the extent not satisfied, settled, and released under this Combined Disclosure Statement and Plan or otherwise, including the Retained Causes of Action. The Liquidation Trustee, on behalf of the Liquidation Trust, shall have standing and authority to pursue any such retained claims, demands, rights, or Causes of Action, as appropriate, in accordance with the best interests of the Liquidation Trust Beneficiaries. Except as otherwise provided herein, in accordance with and subject to any applicable law, the Debtors' inclusion or failure to include any Cause of Action on the Schedule of Retained Causes of Action shall not be deemed an admission, denial or waiver of any claims, demands, rights or Causes of Action that the Debtors or Estates may hold against any Person. The Debtors intend to preserve all such claims, demands, rights, or causes of action as Retained Causes of Action (except as otherwise provided herein or to the extent any such claim is specifically satisfied, settled, and released herein).

L. Substitution in Pending Legal Actions

On the Effective Date, the Liquidation Trust or the Liquidation Trustee, as applicable, shall be deemed to be substituted as the party to any litigation in which the Debtors are a party, including (i) pending contested matters or adversary proceedings in the Bankruptcy Court, (ii) any appeals of orders of the Bankruptcy Court, (iii) any state court or federal or state administrative proceedings pending as of the Petition Date, and (iv) any arbitration proceedings pending as of the Petition Date. The Liquidation Trustee and its professionals are not required to, but may take such steps as are appropriate to provide notice of such substitution.

M. Effectuating Documents; Further Transactions

The Debtors (prior to the Effective Date) and the Liquidation Trustee, on behalf of the Liquidation Trust (following the Effective Date), are authorized to and may issue, execute, deliver, file, or record such contracts, securities, instruments, releases, and other agreements or documents and take such actions as may be necessary or appropriate to effectuate, implement and evidence the terms and conditions of this Combined Disclosure Statement and Plan and the Dissolution Transactions, in each case, in the name of and on behalf of any Debtor or the Liquidation Trust, as applicable, without the need for any approvals, authorization or consents except those expressly required pursuant to this Combined Disclosure Statement and Plan.

Pursuant to section 1146(a) of the Bankruptcy Code, the following will not be subject to any document recording Tax, stamp Tax, conveyance fee, intangibles or similar Tax, real estate transfer Tax, sale or use Tax, mortgage recording Tax, Uniform Commercial Code filing or recording fee, regulatory filing or recording fee or other similar Tax: (a) any transfer made by the Debtors to the Liquidation Trust; (b) any sales made by the Liquidation Trust to liquidate such assets in the trust and convert such assets into Cash; (c) any sales of assets made by the Debtors under section 363 of the Bankruptcy Code, to the extent that title to the assets being sold transfers pursuant to the Combined Disclosure Statement and Plan after the Confirmation Date; (d) the making or assignment of any lease or sublease; (e) any Dissolution Transactions; or (f) the making or delivery of any deed or other instrument of transfer under, in furtherance of or in connection with the Combined Disclosure Statement and Plan, including any merger agreements, agreements of consolidation, restructuring, disposition, liquidation or dissolution, deeds, bills of sale, or assignments executed in connection with any of the foregoing or pursuant to the Combined Disclosure Statement and Plan.

ARTICLE VI

TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES

A. Rejection of Executory Contracts and Unexpired Leases

On the Effective Date, except as otherwise provided herein or in any contract, instrument, release, or other agreement or document entered into in connection with the Combined Disclosure Statement and Plan, the Combined Disclosure Statement and Plan shall serve as a motion under sections 365 and 1123(b)(2) of the Bankruptcy Code to reject all Executory Contracts and Unexpired Leases, other than the Retained Executory Contracts and Unexpired Leases, and all Executory Contracts and Unexpired Leases shall be rejected as of the Effective Date without the

need for any further notice to or action, order, or approval of the Bankruptcy Court, except for any Executory Contract or Unexpired Lease: (1) that has been assumed by the Debtors and assigned to any Purchaser in connection with a 363 Asset Sale; (2) that has been previously rejected or assumed by a Final Order; (3) that is the subject of a separate motion or notice pursuant to the Rejection Procedures to assume or reject Executory Contracts or Unexpired Leases that is pending on the Effective Date; (4) that is subject to a motion or notice pursuant to the Rejection Procedures to reject an Executory Contract or Unexpired Lease pursuant to which the requested effective date of such rejection is after the Effective Date; (5) that is a Retained Executory Contract or Unexpired Lease or (6) that has previously expired or terminated pursuant to its own terms or by agreement of the parties thereto.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's order approving the rejection of Executory Contracts or Unexpired Leases as set forth herein pursuant to sections 365(a) and 1123 of the Bankruptcy Code. Except as otherwise specifically set forth herein, the rejection of Executory Contracts and Unexpired Leases pursuant to the Combined Disclosure Statement and Plan is effective as of the Effective Date. Any motions to reject Executory Contracts or Unexpired Leases pending on the Effective Date shall be subject to approval by the Bankruptcy Court on or after the Effective Date.

B. Claims Based on Rejection of Executory Contracts or Unexpired Leases

Unless otherwise provided by a Final Order of the Bankruptcy Court, all Proofs of Claim with respect to Claims arising from the rejection of Executory Contracts or Unexpired Leases pursuant to the Combined Disclosure Statement and Plan or the Confirmation Order, if any, must be Filed with the Bankruptcy Court in accordance with the Bar Date Order by the Rejection Damages Bar Date. **Any Claims arising from the rejection of an Executory Contract or Unexpired Lease not Filed with the Bankruptcy Court within such time will be automatically Disallowed, forever barred from assertion, and shall not be enforceable against the Debtors, their Estates, or the Liquidation Trust, or any of their respective properties without the need for any objection by the Liquidation Trustee or further notice to, or action, order, or approval of the Bankruptcy Court or any other Entity, and any Claim arising out of the rejection of the Executory Contract or Unexpired Lease shall be deemed fully satisfied, released, and discharged, notwithstanding anything in the Proof of Claim to the contrary.** All Allowed Claims arising from the rejection of the Debtors' Executory Contracts or Unexpired Leases shall be classified as General Unsecured Claims and shall be treated in accordance with Article IV of this Combined Disclosure Statement and Plan.

C. Insurance Contracts

On the Effective Date, the Debtors' rights under and to each Insurance Contract shall automatically vest in the Liquidation Trust as of the Effective Date without necessity for further approvals or orders. Confirmation and consummation of this Combined Disclosure Statement and Plan, and the vesting of the Insurance Contracts in the Liquidation Trust as set forth herein, shall not impair or otherwise affect (x) any party's rights to coverage thereunder, including in respect of any claims pending as of the Effective Date or pursued or made thereafter, including any claims pursued or made by the Liquidation Trustee on behalf of the Liquidation Trust, or (y) any available defenses of the Debtors or the Liquidation Trust or any insurer under the Insurance Contracts.

To the extent that any Insurance Contracts are deemed Executory Contracts or Unexpired Leases, unless such Insurance Contracts have been rejected pursuant to an Order of the Bankruptcy Court, notwithstanding anything to the contrary in the Combined Disclosure Statement and Plan: (a) from and after the Effective Date, all Insurance Contracts will be assumed by, and transferred to, the Liquidation Trust pursuant to section 365 of the Bankruptcy Code or continued in accordance with their terms, such that each of the parties' contractual, legal and equitable rights under each Insurance Contract shall remain unaltered; (b) the parties to each Insurance Contract will continue to be bound by such Insurance Contract as if the Chapter 11 Cases had not occurred; (c) nothing in the Combined Disclosure Statement and Plan shall affect, impair or prejudice the rights and defenses of the insurers or the Liquidation Trustee, on behalf of the Liquidation Trust, under the Insurance Contracts in any manner, and such insurers and the Liquidation Trustee, on behalf of the Liquidation Trust, shall retain all rights and defenses under the Insurance Contracts, and the Insurance Contracts shall apply to, and be enforceable by and against, the Liquidation Trustee, on behalf of the Liquidation Trust, and the applicable insurer(s) as if the Chapter 11 Cases had not occurred; (d) nothing in the Combined Disclosure Statement and Plan shall in any way operate to, or have the effect of, impairing any party's legal, equitable or contractual rights, obligations and/or claims under any Insurance Contract, if any, in any respect, and any such rights and obligations shall be determined under the Insurance Contracts, any agreement of the parties and applicable law; and (e) to the extent any Insurance Contracts provide for a self-insured retention on the part of any Debtor or its Estate, such self-insured retention shall be classified as General Unsecured Claims and shall be treated in accordance with Article IV of this Combined Disclosure Statement and Plan.

D. Reservation of Rights

Nothing contained in the Combined Disclosure Statement and Plan or the Plan Supplement shall constitute an admission by the Debtors or any other party that any contract or lease is in fact an Executory Contract or Unexpired Lease or that the Liquidation Trustee or Liquidation Trust has any liability thereunder. If there is a dispute regarding whether a contract or lease is or was executory or unexpired at the time of assumption or rejection, the Debtors or Liquidation Trustee, as applicable, shall have 45 days following entry of a Final Order resolving such dispute to alter their treatment of such contract or lease.

E. Nonoccurrence of Effective Date

In the event that the Effective Date does not occur, the Bankruptcy Court shall retain jurisdiction with respect to any request to extend the deadline for assuming or rejecting Executory Contracts or Unexpired Leases pursuant to section 365(d)(4) of the Bankruptcy Code.

F. Contracts and Leases Entered into After the Petition Date

All of the Debtors' rights and obligations under any 363 Asset Purchase Agreement or any transaction documents related to any 363 Asset Sale shall be assigned to and vest in the Liquidation Trust.

Unless otherwise provided herein, contracts and leases entered into or assumed by the Debtors after the Petition Date that are not assigned to any Purchaser or the Liquidation Trust shall

be considered repudiated by the Debtors as of the Effective Date, and the counterparties to such contracts, if they believe that such repudiation constitutes a breach of such contract or lease, must File a Claim within 30 days of the Effective Date in accordance with this Combined Disclosure Statement and Plan or have their rights forever satisfied, settled, released, and discharged.

ARTICLE VII PROVISIONS GOVERNING DISTRIBUTIONS

A. Distributions for Claims Allowed as of the Effective Date

Unless otherwise provided herein, on the Effective Date or as soon as reasonably practicable thereafter (or if a Claim is not an Allowed Claim on the Effective Date, on the date that such Claim becomes Allowed, or as soon as reasonably practicable thereafter), each Holder of an Allowed Claim, including any portion of a Claim that is an Allowed Claim notwithstanding that other portions of such Claim are a Disputed Claim, shall receive the full amount of the distributions that the Combined Disclosure Statement and Plan provides for Allowed Claims in the applicable Class. In the event that any payment or act under the Combined Disclosure Statement and Plan is required to be made or performed on a date that is not a Business Day, then the making of such payment or the performance of such act may be completed on the next succeeding Business Day, but shall be deemed to have been completed as of the required date. If and to the extent that there are Disputed Claims, distributions on account of any such Disputed Claims shall be made pursuant to the provisions set forth herein. Holders of Claims shall not be entitled to postpetition interest, dividends, or accruals on the distributions provided for herein, regardless of whether such distributions are delivered before, on or at any time after the Effective Date. Notwithstanding the foregoing, all distributions to holders of Liquidation Trust Interests shall be made by the Liquidation Trustee pursuant to the terms of the Combined Disclosure Statement and Plan, the Confirmation Order, and the Liquidation Trust Agreement.

B. Entitlement to Distributions

On and after the Effective Date, the Disbursing Agent shall be authorized to recognize and deal only with those Holders of Claims listed on the Debtors' books and records as of the Distribution Record Date. Accordingly, the Disbursing Agent will have no obligation to recognize the transfer of, or the sale of any participation in, any Allowed Claim that occurs after the close of business on the Distribution Record Date, and will be entitled for all purposes herein to recognize and distribute securities, property, notices, and other documents only to those Holders of Allowed Claims who are Holders of such Claims (or participants therein) as of the close of business on the Distribution Record Date.

C. Disbursing Agent

All distributions under the Combined Disclosure Statement and Plan shall be made by the Disbursing Agent. The Disbursing Agent shall not be required to give any bond or surety or other security for the performance of its duties unless otherwise ordered by the Bankruptcy Court. Additionally, in the event that the Disbursing Agent is so otherwise ordered, all costs and expenses of procuring any such bond or surety shall be borne by the Liquidation Trust.

D. Rights and Powers of Disbursing Agent**1. Powers of the Disbursing Agent**

The Disbursing Agent shall be empowered to: (a) effect all actions and execute all agreements, instruments, and other documents necessary to perform its duties under the Combined Disclosure Statement and Plan; (b) make all distributions contemplated hereby; (c) employ professionals to represent it with respect to its responsibilities; and (d) exercise such other powers as may be vested in the Disbursing Agent by order of the Bankruptcy Court, pursuant to the Combined Disclosure Statement and Plan, or as deemed by the Disbursing Agent to be necessary and proper to implement the provisions of the Combined Disclosure Statement and Plan.

2. Expenses Incurred on or After the Effective Date

Except as otherwise ordered by the Bankruptcy Court, the amount of any reasonable fees and expenses incurred by the Disbursing Agent on or after the Effective Date (including Taxes), and any reasonable compensation and expense reimbursement claims (including reasonable attorney fees and expenses), made by the Disbursing Agent shall be paid in Cash by the Liquidation Trustee.

3. No Liability

Except on account of gross negligence or willful misconduct, the Disbursing Agent shall have no (a) liability to any party for actions taken in accordance with this Combined Disclosure Statement and Plan or in reliance upon information provided to it in accordance with this Combined Disclosure Statement and Plan or (b) obligation or liability to any party who does not hold a Claim against the Debtors as of the Distribution Record Date or any other date on which a Distribution is made or who does not otherwise comply with the terms of this Combined Disclosure Statement and Plan.

E. Delivery of Distributions and Undeliverable or Unclaimed Distributions**1. Record Date for Distribution**

On the Distribution Record Date, the Claims Register shall be closed and any party responsible for making distributions shall instead be authorized and entitled to recognize only those record Holders listed on the Claims Register as of the close of business on the Distribution Record Date. If a Claim is transferred 20 or fewer days before the Distribution Record Date, the Disbursing Agent shall make distributions to the transferee only to the extent practical and, in any event, only if the relevant transfer form contains an unconditional and explicit certification and waiver of any objection to the transfer by the transferor.

2. Delivery of Distributions in General

Except as otherwise provided herein, the Disbursing Agent shall make distributions to Holders of Allowed Claims and Allowed Interests as of the Distribution Record Date at the address for each such Holder as indicated on the Debtors' records as of the date of any such distribution;

provided, however, that the manner of such distributions shall be determined at the discretion of the Liquidation Trustee.

3. Minimum Distributions

No distribution shall be made by the Disbursing Agent on account of an Allowed Claim if the amount to be distributed to the Holder of such Claim on the applicable Distribution Date has an economic value of less than \$250.

4. Undeliverable Distributions and Unclaimed Property

In the event that any distribution to any Holder of Allowed Claims (as applicable) is returned as undeliverable, no distribution to such Holder shall be made unless and until the Disbursing Agent has determined the then-current address of such Holder, at which time such distribution shall be made to such Holder without interest; *provided, however*, that such distributions shall be deemed unclaimed property under section 347(b) of the Bankruptcy Code at the expiration of one year from the Effective Date. After such date, all unclaimed property or interests in property shall revert to the Liquidation Trust automatically and without need for a further order by the Bankruptcy Court (notwithstanding any applicable federal, provincial or state escheat, abandoned, or unclaimed property laws to the contrary), and the Claim of any Holder of Claims and Interests to such property or Interest in property shall be discharged and forever barred.

5. Surrender of Cancelled Instruments or Securities

On the Effective Date, and as a condition precedent to receiving any distribution, each Holder of a certificate or instrument evidencing a Claim or an Interest shall be deemed to have surrendered such certificate or instrument to the Disbursing Agent. Unless otherwise provided herein, such surrendered certificate or instrument shall be cancelled solely with respect to the Debtors, and such cancellation shall not alter the obligations or rights of any non-Debtor third parties vis-à-vis one another with respect to such certificate or instrument, including with respect to any indenture or agreement that governs the rights of the Holder of a Claim or Interest, which shall continue in effect for purposes of allowing Holders to receive distributions under the Combined Disclosure Statement and Plan, charging liens, priority of payment, and indemnification rights. On the Effective Date each Holder of an Equity Interest that is not represented by a certificate or other instrument shall be deemed to have surrendered such Equity Interests to the Disbursing Agent, which Equity Interests shall be cancelled in accordance with the immediately preceding sentence.

F. Manner of Payment

All distributions of Cash to the Holders of the applicable Allowed Claims under the Combined Disclosure Statement and Plan shall be made by the Disbursing Agent on behalf of the applicable Debtor. At the option of the Disbursing Agent, any Cash payment to be made hereunder may be made by check or wire transfer or as otherwise required or provided in applicable agreements.

G. Compliance with Tax Requirements

In connection with the Combined Disclosure Statement and Plan, to the extent applicable, the Debtors, Liquidation Trustee, Disbursing Agent, and any applicable withholding agent shall comply with all Tax withholding and reporting requirements imposed on them by any Governmental Unit, and all distributions made pursuant to the Combined Disclosure Statement and Plan shall be subject to such withholding and reporting requirements. Notwithstanding any provision in the Combined Disclosure Statement and Plan to the contrary, such parties shall be authorized to take all actions necessary or appropriate to comply with such withholding and reporting requirements, including liquidating a portion of the distribution to be made under the Combined Disclosure Statement and Plan to generate sufficient funds to pay applicable withholding Taxes, withholding distributions pending receipt of information necessary to facilitate such distributions, or establishing any other mechanisms they believe are reasonable and appropriate. For these purposes, all distributions made on behalf of the Debtors pursuant to the Combined Disclosure Statement and Plan shall, if applicable, be first in satisfaction of the portion of Claims that are not subject to any withholding tax obligation. All Persons holding Claims against any Debtor shall be required to provide any additional information necessary for the Debtors, Liquidation Trustee, Disbursing Agent, and any applicable withholding agent to comply with all Tax withholding and reporting requirements imposed on them by any Governmental Unit, including an IRS Form W-8 or W-9, as applicable, and any other applicable tax forms. The Debtors and Liquidation Trustee reserve the right to allocate all distributions made under the Combined Disclosure Statement and Plan in a manner that complies with all other legal requirements, such as applicable wage garnishments, alimony, child support, and other spousal awards, Liens, and encumbrances. Any amounts withheld pursuant to the Combined Disclosure Statement and Plan shall be deemed to have been distributed to and received by the applicable recipient for all purposes of the Combined Disclosure Statement and Plan. Notwithstanding any other provision of the Combined Disclosure Statement and Plan to the contrary, each Holder of an Allowed Claim or Allowed Interest shall have the sole and exclusive responsibility for the satisfaction and payment of any Tax obligations imposed on such Holder by any Governmental Unit, including income, withholding, and other Tax obligations, on account of such distribution.

H. Allocations

Distributions in respect of Allowed Claims shall be allocated first to the principal amount of such Claims (as determined for U.S. federal income tax purposes) and then, to the extent the consideration exceeds the principal amount of the Claims, to any portion of such Claims for accrued but unpaid interest.

I. No Postpetition Interest on Claims

Unless otherwise specifically provided for in the Combined Disclosure Statement and Plan, the Confirmation Order or the Cash Collateral Orders, or required by applicable bankruptcy and non-bankruptcy law, postpetition interest shall not accrue or be paid on any prepetition Claims, and no Holder of a Claim shall be entitled to interest accruing on or after the Petition Date on such Claim.

J. Foreign Currency Exchange Rate

Except as otherwise provided in a Bankruptcy Court order, as of the Effective Date, any Claim asserted in currency other than U.S. dollars shall be automatically deemed converted to the equivalent U.S. dollar value using the exchange rate for the applicable currency as published in The Wall Street Journal, National Edition, on the Effective Date.

K. Setoffs and Recoupment

Except as expressly provided herein, the Liquidation Trustee or Disbursing Agent may, pursuant to section 553 of the Bankruptcy Code, set off and/or recoup against any distributions to be made on account of any Allowed Claim, any and all claims, rights, and Causes of Action that the Debtors held against the Holder of such Allowed Claim to the extent such setoff or recoupment is either (1) agreed in amount among the Liquidation Trustee and the Holder of the Allowed Claim or (2) otherwise adjudicated by the Bankruptcy Court or another court of competent jurisdiction; *provided, however*, that neither the failure to effectuate a setoff or recoupment nor the allowance of any Claim hereunder shall constitute a waiver or release by the applicable Debtor, the Liquidation Trustee, or the Disbursing Agent, of any Retained Causes of Action that the Liquidation Trust may possess against the Holder of a Claim.

L. No Double Payment of Claims

To the extent that a Claim is Allowed against more than one Debtor's Estate, the Holder of such Allowed Claim against more than one Debtor may recover Distributions under the Combined Disclosure Statement and Plan for all co-obligor Debtors until the Holder has received payment in full on such Allowed Claim. No Holder of an Allowed Claim shall be entitled to receive more than payment in full of its Allowed Claim, and each Claim shall be administered and treated in the manner provided by the Combined Disclosure Statement and Plan only until payment in full on that Allowed Claim.

M. Claims Paid or Payable by Third Parties

1. Claims Paid by Third Parties

Any Claim will be deemed satisfied in full or in part (as applicable) without a Claims objection having to be Filed by the Debtors or the Liquidation Trustee (as applicable) and without any further order or approval of the Bankruptcy Court, to the extent that the Holder of such Claim (a) receives payment in full or in part (as applicable) on account of such Claim from an entity that is not a Debtor (as applicable) and (b) does not File an objection to such Claim being deemed satisfied within 21 days from service of notice thereof. To the extent a Holder of a Claim receives, on account of such Claim, both a Distribution under the Combined Disclosure Statement and Plan and a payment from a party that is not a Debtor or the Liquidation Trustee, as applicable, on account of such Claim, the Debtors or the Liquidation Trustee (as applicable) will serve a notice of such duplicative payment and such Holder must, within 21 days of receipt thereof, either (a) repay or return the Distribution to the Debtors or Liquidation Trustee (as applicable) to the extent the Holder's total recovery on account of such Claim from the third party and under the Combined Disclosure Statement and Plan exceeds the Allowed amount of such Claim or (b) file

an objection setting forth the reasons that the Holder asserts that such Distribution does not have to be returned.

2. Claims Payable by Third Parties

No distributions under the Combined Disclosure Statement and Plan will be made on account of an Allowed Claim that is payable pursuant to an Insurance Contract until the Holder of such Allowed Claim has exhausted all remedies with respect to such Insurance Contract. If the Debtors or the Liquidation Trustee (as applicable) believe a Holder of an Allowed Claim has recourse to an Insurance Contract and intend to withhold a Distribution pursuant to this Article VII, the Debtors or the Liquidation Trustee (as applicable) shall cause the Disbursing Agent to provide written notice to such Holder as to what the Debtors or the Liquidation Trustee (as applicable) believe to be the nature and scope of applicable insurance coverage. To the extent that one or more of the Debtors' insurers (as applicable) agrees to satisfy in full or in part a Claim (if and to the extent adjudicated by a court of competent jurisdiction), then immediately upon such insurers' agreement, such Claim (or the applicable portion of such Claim) may be expunged without a Claims objection having to be Filed and without any further notice to or action, order, or approval of the Bankruptcy Court.

3. Applicability of Insurance Contracts

Except as otherwise provided herein, distributions to Holders of Allowed Claims shall be in accordance with the provisions of any applicable Insurance Contract. Nothing contained in the Combined Disclosure Statement and Plan shall constitute or be deemed a waiver of any Cause of Action that the Debtors or any Entity may hold against any insurers under any policies of insurance, nor shall anything contained herein constitute or be deemed a waiver by such insurers of any defenses, including coverage defenses, held by such insurers.

**ARTICLE VIII
PROCEDURES FOR RESOLVING CONTINGENT,
UNLIQUIDATED, AND DISPUTED CLAIMS**

A. Allowance of Claims

On or after the Effective Date, and except as otherwise provided herein, the Liquidation Trustee, with respect to all Claims, shall have and retain any and all rights and defenses that the Debtors had with respect to any Claim immediately prior to the Effective Date. Except as expressly provided in the Combined Disclosure Statement and Plan or in any order entered in the Chapter 11 Cases before the Effective Date (including the Confirmation Order), no Claim shall become an Allowed Claim unless and until such Claim is deemed Allowed under the Combined Disclosure Statement and Plan or the Bankruptcy Code, or the Bankruptcy Court has entered a Final Order, including the Final Cash Collateral Order and the Confirmation Order (when it becomes a Final Order), in the Chapter 11 Cases allowing such Claim. All settlements of Claims approved prior to the Effective Date pursuant to a Final Order of the Bankruptcy Court (including the Final Cash Collateral Order and the Confirmation Order), pursuant to Bankruptcy Rule 9019, or otherwise shall be binding on all parties.

B. Claims and Interests Administration Responsibilities

Except as otherwise specifically provided herein, the Debtors (prior to the Effective Date) and the Liquidation Trustee (following the Effective Date), with respect to all Claims, have the sole authority: (1) to File, withdraw, or litigate to judgment, objections to Claims or Interests; (2) to settle or compromise any Disputed Claim without any further notice to or action, order, or approval by the Bankruptcy Court; and (3) to administer and adjust the Claims Register to reflect any such settlements or compromises without any further notice to or action, order, or approval by the Bankruptcy Court. For the avoidance of doubt, except as otherwise provided herein, from and after the Effective Date, the Liquidation Trustee, with respect to all Claims, shall have and retain any and all rights and defenses such Debtor had immediately prior to the Effective Date with respect to any Disputed Claim or Interest, including the Retained Causes of Action pursuant to the Combined Disclosure Statement and Plan.

C. Authority to Amend Schedules

The Debtors (prior to the Effective Date) and the Liquidation Trustee (following the Effective Date) will have the authority to amend the Schedules with respect to any Claim and to make distributions based on such amended Schedules (if no proof of claim is timely filed in response thereto) without approval of the Bankruptcy Court; *provided* that if any such amendment to the Schedules reduces the amount of a Claim or changes the nature or priority of a Claim, the Debtors or the Liquidation Trustee will provide the holder of such Claim with notice of such amendment and such parties will have 21 days to file a proof of claim with respect to such claim.

D. Estimation of Claims

The Debtors (prior to the Effective Date) and the Liquidation Trustee (following the Effective Date) may (but are not required to) at any time request that the Bankruptcy Court estimate any Disputed Claim pursuant to section 502(c) of the Bankruptcy Code, regardless of whether any party previously has objected to such Claim or whether the Bankruptcy Court has ruled on any such objection, and the Bankruptcy Court shall retain jurisdiction to estimate any such Claim, including during the litigation of any objection to any Claim or during any appeal relating to such objection. In the event that the Bankruptcy Court estimates any Disputed Claim, that estimated amount shall constitute a maximum limitation on such Claim for all purposes under the Combined Disclosure Statement and Plan (including for purposes of distributions), and the Debtors or the Liquidation Trustee (as applicable) may elect to pursue any supplemental proceedings to object to any ultimate distribution on such Claim. Notwithstanding section 502(j) of the Bankruptcy Code, in no event shall any Holder of a Claim that has been estimated pursuant to section 502(c) of the Bankruptcy Code or otherwise be entitled to seek reconsideration of such estimation unless such Holder has filed a motion requesting the right to seek such reconsideration on or before 21 days after the date on which such Claim is estimated. All of the aforementioned Claims and objection, estimation, and resolution procedures are cumulative and not exclusive of one another. Claims may be estimated and subsequently compromised, settled, withdrawn, or resolved by any mechanism approved by the Bankruptcy Court.

E. Adjustment to Claims or Interests without Objection

Any duplicate Claim or Interest or any Claim or Interest that has been paid, satisfied, amended, or superseded may be adjusted or expunged on the Claims Register by the Liquidation Trustee, without the Liquidation Trustee having to File an application, motion, complaint, objection, or any other legal proceeding seeking to object to such Claim or Interest and without any further notice to or action, order, or approval.

F. Time to File Objections to Claims

Any objections to Claims, which, prior to the Effective Date, may be Filed by any party, shall be Filed on or before the Claims Objection Deadline.

G. Disallowance of Claims or Interests

Any Claims held by Entities from which property is recoverable under section 542, 543, 550, or 553 of the Bankruptcy Code or that is a transferee of a transfer avoidable under section 522(f), 522(h), 544, 545, 547, 548, 549, or 724(a) of the Bankruptcy Code, shall be deemed Disallowed pursuant to section 502(d) of the Bankruptcy Code, and Holders of such Claims may not receive any distributions on account of such Claims until such time as such Causes of Action against that Entity have been settled or a court order with respect thereto has been entered and all sums due, if any, to the Debtors by that Entity have been turned over or paid to the Debtors or the Liquidation Trustee.

ANY CLAIM THAT HAS BEEN LISTED IN THE SCHEDULES AS DISPUTED, CONTINGENT, OR UNLIQUIDATED, AND FOR WHICH NO PROOF OF CLAIM HAS BEEN TIMELY FILED, SHALL BE DEEMED DISALLOWED AND SHALL BE EXPUNGED WITHOUT FURTHER ACTION AND WITHOUT ANY FURTHER NOTICE TO OR ACTION, ORDER, OR APPROVAL OF THE BANKRUPTCY COURT.

EXCEPT AS PROVIDED HEREIN, IN AN ORDER OF THE BANKRUPTCY COURT, OR OTHERWISE AGREED, ANY AND ALL PROOFS OF CLAIM FILED AFTER THE APPLICABLE BAR DATE SHALL BE DEEMED DISALLOWED AND EXPUNGED AS OF THE EFFECTIVE DATE WITHOUT ANY FURTHER NOTICE TO OR ACTION, ORDER, OR APPROVAL OF THE BANKRUPTCY COURT, AND HOLDERS OF SUCH CLAIMS MAY NOT RECEIVE ANY DISTRIBUTIONS ON ACCOUNT OF SUCH CLAIMS, UNLESS AT OR PRIOR TO THE CONFIRMATION HEARING SUCH LATE CLAIM HAS BEEN DEEMED TIMELY FILED BY A FINAL ORDER.

H. Amendments to Claims

On or after the Effective Date, except as provided herein or the Confirmation Order, a Claim may not be Filed or amended without the prior authorization of the Bankruptcy Court and any such new or amended Claim Filed shall be deemed Disallowed in full and expunged without any further action, order, or approval of the Bankruptcy Court.

I. No Distributions Pending Allowance

No payment or distribution provided under the Combined Disclosure Statement and Plan shall be made to the extent that any Claim is a Disputed Claim, including if an objection to a Claim or portion thereof is Filed as set forth herein, unless and until such Disputed Claim becomes an Allowed Claim; *provided* that any portion of a Claim that is an Allowed Claim shall receive the payment or distribution provided under the Combined Disclosure Statement and Plan thereon notwithstanding that any other portion of such Claim is a Disputed Claim.

J. Distributions After Allowance

To the extent that a Disputed Claim ultimately becomes Allowed, distributions (if any) shall be made to the Holder of such Allowed Claim in accordance with the provisions herein. As soon as reasonably practicable after the date that the order or judgment of the Bankruptcy Court allowing any Disputed Claim becomes a Final Order, the Disbursing Agent shall provide to the Holder of such Claim the distribution (if any) to which such Holder is entitled under the Combined Disclosure Statement and Plan as of the Effective Date, without any interest to be paid on account of such Claim.

**ARTICLE IX
SETTLEMENT, RELEASE, INJUNCTION, AND RELATED PROVISIONS**

A. Release and Channeling of Claims and Termination of Interests

Except as otherwise specifically provided herein or in any contract, instrument, or other agreement or document created or entered into pursuant to the Combined Disclosure Statement and Plan, the Holders of Claims and Interests subject to this Combined Disclosure Statement and Plan shall, on account of their Claims and Interests, only be entitled to the distributions, rights, and treatment set forth in the Combined Disclosure Statement and Plan, and such Claims and Interests and any other Causes of Action treated, exculpated or released under this Combined Disclosure Statement and Plan shall be subject to Article IX. For the avoidance of doubt, the Claims and Interests subject to this Combined Disclosure Statement and Plan, include all Claims against, Interests in, liabilities of, Liens on, obligations of, and rights against the Debtors, the Estates, or any of their assets or properties, whether known or unknown, and any interest accrued on such Claims or Interests from and after the Petition Date, regardless of whether any property shall have been distributed or retained pursuant to the Combined Disclosure Statement and Plan on account of such Claims and Interests, including demands, liabilities, and Causes of Action that arose before the Effective Date, any liability (including withdrawal liability) to the extent such Claims or Interests relate to services performed by employees of the Debtors prior to the Effective Date and that arise from a termination of employment, any contingent or non-contingent liability on account of representations or warranties issued on or before the Effective Date, and all debts of the kind specified in sections 502(g), 502(h), or 502(i) of the Bankruptcy Code, in each case whether or not: (1) a Proof of Claim based upon such debt or right is Filed or deemed Filed pursuant to section 501 of the Bankruptcy Code; (2) a Claim or Interest based upon such debt, right, or interest is Allowed pursuant to section 502 of the Bankruptcy Code; or (3) the Holder of such a Claim or Interest has accepted the Combined Disclosure Statement and Plan.

B. Releases by the Debtors

Notwithstanding anything contained herein to the contrary, pursuant to section 1123(b) of the Bankruptcy Code, for good and valuable consideration, on the Effective Date, each Released Party is deemed released by the Debtors and their Estates from any and all claims and Causes of Action, whether known or unknown, including any derivative claims, asserted or assertable on behalf of the Debtors or the Estates, that the Debtors or their Estates would have been legally entitled to assert in their own right (whether individually or collectively) or that any Holder of any Claim against, or Interest in, a Debtor or other Entity could have asserted on behalf of the Debtors or the Estates, based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the management, ownership, or operation thereof), any securities issued by the Debtors and the ownership thereof, the Term Loan Facility, the Equipment Financing Agreements, the Debtors' in or out-of-court restructuring efforts, any Avoidance Actions (but excluding Avoidance Actions brought as counterclaims or defenses to Claims actually asserted and pursued against the Debtors), intercompany transactions, the Chapter 11 Cases, the Canadian Proceedings, the formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any post-Effective Date obligations of any Person or Entity under the Combined Disclosure Statement and Plan, any 363 Asset Sale Transaction Documents, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Combined Disclosure Statement and Plan or any 363 Asset Sale; (b) any Non-Released Party; or (c) any Person or Entity from any claim or Causes of Action related to an act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence by such Person or Entity.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the Debtor Releases, which includes by reference each of the related provisions and definitions contained herein, and further, shall constitute the Bankruptcy Court's finding that the Debtor Releases are: (a) in exchange for the good and valuable consideration provided by the Released Parties, including the Released Parties' contributions to facilitating the Chapter 11 Cases, the Canadian Proceedings, and implementing the Combined Disclosure Statement and Plan; (b) a good faith settlement and compromise of the claims released by the Debtor Releases; (c) in the best interests of the Debtors and all Holders of Claims and Interests; (d) fair, equitable, and reasonable; (e) given and made after due notice and opportunity for hearing; and (f) a bar to any of the Liquidation Trust, Liquidation Trustee, Debtors or the Debtors' Estates asserting any claim

or Cause of Action released pursuant to the Debtor Releases. Notwithstanding anything to the contrary in the foregoing, only those Parties or Entities recommended by the Investigation Subcommittee to be a Released Party shall be eligible to receive a release hereunder. Any such determination along with a summary of the findings of the Investigation Subcommittee with respect to each of the Released Parties will be included in the Plan Supplement. To the extent that the Investigation Subcommittee determines to recommend that any Debtor and the Estate thereto should not grant releases in favor of any Person or Entity with respect to any claims, obligation, rights, suits, damages, Causes of Action, remedies, and liabilities whatsoever, such Person or Entity shall be deemed a Non-Released Party.

C. Releases by the Releasing Parties Other Than the Debtors

Notwithstanding anything contained herein to the contrary, upon and as of the Effective Date, each Releasing Party (other than the Debtors and the Estates) releases each Debtor, the Estates, and each other Released Party from any and all claims and Causes of Action, whether known or unknown, including any derivative claims, asserted on behalf of the Debtors and the Estates, that such Entity would have been legally entitled to assert (whether individually or collectively), based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the management, ownership, or operation thereof), any securities issued by the Debtors and the ownership thereof, the Term Loan Facility, the Equipment Financing Agreements, the Debtors' in- or out-of-court restructuring efforts, any Avoidance Actions (but excluding Avoidance Actions brought as counterclaims or defenses to claims actually asserted and pursued against the Debtors), intercompany transactions, the Chapter 11 Cases, the Canadian Proceedings, the formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan, the Sales Process, or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any post-Effective Date obligations of any Person or Entity under the Combined Disclosure Statement and Plan, any 363 Asset Sale Transaction Documents, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Combined Disclosure Statement and Plan or any 363 Asset Sale; (b) any Non-Released Party; or (c) any Person or Entity from any claim or Causes of Action related to an act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence by such Person or Entity.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the foregoing releases, which includes by reference

each of the related provisions and definitions contained herein, and, further, shall constitute the Bankruptcy Court's finding that such releases are: (a) consensual; (b) essential to the Confirmation of the Combined Disclosure Statement and Plan; (c) given in exchange for the good and valuable consideration provided by the Released Parties; (d) a good faith settlement and compromise of the claims released by the Releasing Parties; (e) in the best interests of the Debtors and their Estates; (f) fair, equitable, and reasonable; (g) given and made after due notice and opportunity for hearing; and (h) a bar to any of the Releasing Parties asserting any claim or Cause of Action released pursuant to the foregoing releases.

D. Exculpation

Except as otherwise specifically provided herein, no Exculpated Party shall have or incur liability for and each Exculpated Party is hereby exculpated from any Cause of Action for any claim related to any act or omission taking place between the Petition Date and the Effective Date in connection with, relating to, or arising out of, the Chapter 11 Cases, the Canadian Proceedings, the formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan, the Sales Process, or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place between the Petition Date and the Effective Date, except for claims related to any act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence; *provided* that, to the fullest extent permitted by applicable law, such Entities shall be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities regarding the Chapter 11 Cases, the Canadian Proceedings, and pursuant to the Combined Disclosure Statement and Plan.

The Exculpated Parties shall be deemed to have participated in good faith and in compliance with the applicable laws with regard to the solicitation of votes and distribution of consideration pursuant to the Combined Disclosure Statement and Plan and, therefore, are not, and on account of such distributions shall not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Combined Disclosure Statement and Plan or distributions made pursuant to the Combined Disclosure Statement and Plan.

E. Injunction

Except as otherwise expressly provided herein or for obligations issued or required to be paid pursuant to the Combined Disclosure Statement and Plan or the Confirmation Order, all Holders of Claims and Interests who have held, hold, or may hold Claims or Interests that are treated under this Combined Disclosure Statement and Plan, or are barred

by exculpation, are enjoined, from and after the Effective Date through and until the date upon which all remaining property of the Debtors' Estates vested in any Purchaser or the Liquidation Trust, as applicable, has been liquidated and distributed to any Purchaser, creditors, or otherwise in accordance with the terms of the Combined Disclosure Statement and Plan, and the Confirmation Order and the Combined Disclosure Statement and Plan has been fully administered, subject to further extension or reduction by motion on notice, with all parties' rights with respect to such extension or reduction reserved, from taking any of the following actions against, as applicable, the Debtors, the Exculpated Parties, or the Released Parties: (1) commencing or continuing, in any manner or in any place, any suit, action, or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests; (2) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Persons or Entities on account of or in connection with or with respect to any such Claims or Interests; (3) creating, perfecting, or enforcing any Lien or encumbrance of any kind against such Persons or Entities or the property of such Persons or Entities on account of or in connection with or with respect to any such Claims or Interests; (4) asserting any right of setoff or subrogation of any kind against any obligation due from such Persons or Entities or against the property of such Persons or Entities on account of or in connection with or with respect to any such Claims or Interests unless such Holder has Filed a motion requesting the right to perform such setoff on or before the Effective Date, and notwithstanding an indication of a Claim or Interest or otherwise that such Holder asserts, has, or intends to preserve any right of setoff pursuant to applicable law or otherwise; or (5) commencing or continuing in any manner any action or other proceeding of any kind, in each case on account of or in connection with or with respect to any such Claims or Interests treated under the Combined Disclosure Statement and Plan.

No Person or Entity may commence or pursue a claim or Cause of Action, as applicable, of any kind against the Exculpated Parties that relates to or is reasonably likely to relate to any act or omission in connection with, relating to, or arising out of a claim or Cause of Action, as applicable, subject to Article IX hereof, without the Bankruptcy Court (i) first determining, after notice and a hearing, that such claim or Cause of Action, as applicable, represents a colorable claim of any kind that has not been exculpated, released, or otherwise barred, and (ii) specifically authorizing such Person or Entity to bring such claim or Cause of Action, as applicable, against any such Exculpated Party; *provided, however*, that no claim or Cause of Action of any kind may be asserted, commenced or pursued against the Information Officer or any Related Party thereto without leave of the CCAA Court. At the hearing for the Bankruptcy Court to determine whether such claim or Cause of Action represents a colorable claim of any kind that has not been exculpated, released, or otherwise barred, the Bankruptcy Court may, or shall if any Exculpated Party, or other party in interest requests by motion (oral motion being sufficient), direct that such Person or Entity seeking to commence or pursue such claim or Cause of Action File a proposed complaint with the Bankruptcy Court embodying such claim or Cause of Action, such complaint satisfying the applicable Federal Rules of Civil Procedure, including Rule 8 and Rule 9 (as applicable), which the Bankruptcy Court shall assess before making a determination. For the avoidance of doubt, any party that obtains such determination and authorization and subsequently wishes to amend the authorized complaint or petition to add any Claims or Causes of Action not explicitly included in the authorized complaint or petition must obtain authorization from the Bankruptcy Court before filing any such amendment in the court where such complaint or petition

is pending. The Bankruptcy Court reserves jurisdiction to adjudicate any such claims to the maximum extent provided by the law.

F. Protections Against Discriminatory Treatment

Consistent with section 525 of the Bankruptcy Code and the Supremacy Clause of the U.S. Constitution, no Entity, including Governmental Units, shall discriminate against the Liquidation Trustee or the Liquidation Trust or deny, revoke, suspend, or refuse to renew a license, permit, charter, franchise, or other similar grant to, condition such a grant to, discriminate with respect to such a grant against, the Liquidation Trustee, or another Entity with whom the Liquidation Trustee has been associated, solely because each Debtor has been a debtor under chapter 11 of the Bankruptcy Code, has been insolvent before the commencement of the Chapter 11 Cases (or during the Chapter 11 Cases but before the Debtors are granted or denied a discharge), or has not paid a debt that is dischargeable in the Chapter 11 Cases.

G. Document Retention

On and after the Effective Date, the Liquidation Trustee shall preserve all books, records, electronically stored information, and other documents in accordance with the Debtors' standard document retention policy, as may be altered, amended, modified, or supplemented by the Liquidation Trustee in accordance with the Liquidation Trust Agreement and applicable law.

H. Reimbursement or Contribution

If the Bankruptcy Court disallows a Claim for reimbursement or contribution of an Entity pursuant to section 502(e)(1)(B) of the Bankruptcy Code, then to the extent that such Claim is contingent as of the time of allowance or disallowance, such Claim shall be forever Disallowed and expunged notwithstanding section 502(j) of the Bankruptcy Code, unless prior to the Confirmation Date: (1) such Claim has been adjudicated as non-contingent or (2) the relevant Holder of a Claim has Filed a non-contingent Proof of Claim on account of such Claim and a Final Order has been entered prior to the Confirmation Date determining such Claim as no longer contingent.

**ARTICLE X
CONDITIONS PRECEDENT TO
CONFIRMATION AND CONSUMMATION
OF THE COMBINED DISCLOSURE STATEMENT AND PLAN**

A. Conditions Precedent to Confirmation

The following conditions are conditions to the entry of the Confirmation Order unless such conditions, or any of them, have been satisfied or duly waived pursuant to the terms herein:

1. The Bankruptcy Court shall have entered an Order approving the adequacy of the Combined Disclosure Statement and Plan.
2. The Combined Disclosure Statement and Plan shall not have been materially amended, altered, or modified from the Combined Disclosure Statement and Plan

as Filed, unless such material amendment, alteration or modification has been made in accordance with the terms herein.

B. Conditions Precedent to the Effective Date

It shall be a condition to the Effective Date that the following conditions shall have been satisfied or waived pursuant to the terms herein:

1. the Debtors shall have obtained all authorizations, consents, regulatory approvals, rulings, or documents that are necessary to implement and effectuate the Combined Disclosure Statement and Plan and each of the other transactions contemplated herein;
2. the Bankruptcy Court shall have entered the Confirmation Order, and the Confirmation Order is not subject to any stay and has been recognized by the CCAA Court;
3. the Professional Fee Escrow Account shall have been established and fully funded with Cash in an amount equal to the Professional Claim Reserve Amount;
4. the Combined Disclosure Statement and Plan and all documents in the Plan Supplement shall not have been materially amended, altered, or modified from the Combined Disclosure Statement and Plan and the Plan Supplement as confirmed by the Confirmation Order, unless such material amendment, alteration or modification has been made in accordance with the terms herein; and
5. the final version of all schedules, documents, and exhibits in the Plan Supplement shall have been Filed.

C. Waiver of Conditions

The conditions to Confirmation and/or consummation set forth herein may be waived by the Debtors without notice, leave, or Order of the Bankruptcy Court or any formal action other than proceedings to confirm or consummate the Combined Disclosure Statement and Plan.

D. Effect of Failure of Conditions

If consummation does not occur, the Combined Disclosure Statement and Plan shall be null and void in all respects and nothing contained in the Combined Disclosure Statement and Plan shall: (1) constitute a waiver or release of any claims by the Debtors, Claims, or Interests; (2) prejudice in any manner the rights of the Debtors, any Holders of Claims or Interests, or any other Entity; (3) constitute an admission, acknowledgment, offer, or undertaking by the Debtors, any Holders of Claims or Interests, or any other Entity; or (4) be used by the Debtors or any Entity as evidence (or in any other way) in any litigation, including with regard to the strengths or weaknesses of any of the parties' positions, arguments or claims.

E. Substantial Consummation

“Substantial Consummation” of the Combined Disclosure Statement and Plan, as defined in 11 U.S.C. § 1101(2), shall be deemed to occur on the Effective Date.

**ARTICLE XI
MODIFICATION, REVOCATION, OR
WITHDRAWAL OF THE COMBINED DISCLOSURE STATEMENT AND PLAN**

A. Modification and Amendments

Except as otherwise specifically set forth herein, the Debtors reserve the right to in consultation with the Committee, modify the Combined Disclosure Statement and Plan, whether such modification is material or immaterial, and seek Confirmation consistent with the Bankruptcy Code and, as appropriate, not resolicit votes on such modified Combined Disclosure Statement and Plan. Subject to those restrictions on modifications set forth herein and the requirements of section 1127 of the Bankruptcy Code, Rule 3019 of the Federal Rules of Bankruptcy Procedure, and, to the extent applicable, sections 1122, 1123, and 1125 of the Bankruptcy Code, each of the Debtors expressly reserves its respective rights to in consultation with the Committee, revoke or withdraw, or to alter, amend, or modify the Combined Disclosure Statement and Plan with respect to such Debtor, one or more times, after Confirmation, and, to the extent necessary, may initiate proceedings in the Bankruptcy Court to so alter, amend, or modify the Combined Disclosure Statement and Plan, or remedy any defect or omission, or reconcile any inconsistencies in the Combined Disclosure Statement and Plan, or the Confirmation Order, in such matters as may be necessary to carry out the purposes and intent of the Combined Disclosure Statement and Plan.

Prior to the Effective Date, the Debtors may make appropriate technical adjustments and modifications to the Combined Disclosure Statement and Plan without further Order or approval of the Bankruptcy Court.

B. Effect of Confirmation on Modifications

Entry of the Confirmation Order shall mean that all modifications or amendments to the Combined Disclosure Statement and Plan since the solicitation thereof are approved pursuant to section 1127(a) of the Bankruptcy Code and do not require additional disclosure or resolicitation under Bankruptcy Rule 3019.

Holders of Claims that have accepted the Combined Disclosure Statement and Plan shall be deemed to have accepted the Combined Disclosure Statement and Plan, as amended, modified, or supplemented, if the proposed amendment, modification, or supplement does not materially and adversely change the treatment of the Claim of such Holder; *provided, however*, that any Holders of Claims who were deemed to accept the Combined Disclosure Statement and Plan because such Claims were Unimpaired shall continue to be deemed to accept the Combined Disclosure Statement and Plan only if, after giving effect to such amendment, modification, or supplement, such Claims continue to be Unimpaired.

C. Revocation or Withdrawal of Plan

The Debtors reserve the right to, in consultation with the Committee, revoke or withdraw the Combined Disclosure Statement and Plan as to any individual Debtor, combination of Debtors or all of the Debtors prior to the Confirmation Date and to File subsequent plans of reorganization or liquidation or disclosure statements. If the Debtors revoke or withdraw the Combined Disclosure Statement and Plan, or if Confirmation or consummation does not occur as to any or all of the Debtors, then: (1) the Combined Disclosure Statement and Plan shall be null and void in all respects with respect to such Debtor(s); (2) any settlement or compromise embodied in the Combined Disclosure Statement and Plan (including the fixing or limiting to an amount certain of any Claim or Interest or Class of Claims or Interests), assumption or rejection of Executory Contracts or Unexpired Leases effected under the Combined Disclosure Statement and Plan, and any document or agreement executed pursuant to the Combined Disclosure Statement and Plan, shall be deemed null and void as to such Debtor(s); and (3) nothing contained in the Combined Disclosure Statement and Plan shall: (a) constitute a waiver or release of any Claims or Interests as to such Debtor(s); (b) prejudice in any manner the rights of such Debtor(s) or any other Entity; (c) constitute an admission, acknowledgement, offer, or undertaking of any sort by such Debtor or any other Entity; or (d) be used by the Debtors or any Entity as evidence (or in any other way) in any litigation, including with regard to the strengths or weaknesses of any of the parties' positions, arguments or claims. The revocation or withdrawal of the Combined Disclosure Statement and Plan with respect to one or more Debtors shall not require the resolicitation of the Combined Disclosure Statement and Plan with respect to the remaining Debtors.

**ARTICLE XII
CERTAIN RISK FACTORS TO BE CONSIDERED PRIOR TO VOTING**

THE COMBINED DISCLOSURE STATEMENT AND PLAN AND ITS IMPLEMENTATION ARE SUBJECT TO CERTAIN RISKS, INCLUDING, BUT NOT LIMITED TO, THE RISK FACTORS SET FORTH BELOW. HOLDERS OF CLAIMS WHO ARE ENTITLED TO VOTE ON THE COMBINED DISCLOSURE STATEMENT AND PLAN SHOULD READ AND CAREFULLY CONSIDER THE RISK FACTORS, AS WELL AS THE OTHER INFORMATION SET FORTH HEREIN AND THE DOCUMENTS DELIVERED TOGETHER HERewith OR REFERRED TO OR INCORPORATED BY REFERENCE HEREIN, BEFORE DECIDING WHETHER TO VOTE TO ACCEPT OR REJECT THE COMBINED DISCLOSURE STATEMENT AND PLAN. THESE FACTORS SHOULD NOT, HOWEVER, BE REGARDED AS CONSTITUTING THE ONLY RISKS INVOLVED IN CONNECTION WITH THE COMBINED DISCLOSURE STATEMENT AND PLAN AND ITS IMPLEMENTATION.

A. General Bankruptcy Law and Combined Disclosure Statement and Plan Considerations

1. The Combined Disclosure Statement and Plan May Not Be Accepted

The Debtors can make no assurances that the requisite acceptances to the Combined Disclosure Statement and Plan will be received, and the Debtors may need to obtain acceptances to an alternative plan of liquidation for the Debtors, or otherwise, may be forced to liquidate under

chapter 7 of the Bankruptcy Code. There can be no assurance that the terms of any such alternative restructuring arrangement or plan would be similar to or as favorable to Holders of Allowed Claims as those proposed in the Combined Disclosure Statement and Plan.

2. The Debtors May Not Be Able to Secure Confirmation of the Combined Disclosure Statement and Plan or Confirmation May Be Delayed

Even if the Debtors receive the requisite acceptances, there is no assurance that the Bankruptcy Court, which may exercise substantial discretion as a court of equity, will confirm the Combined Disclosure Statement and Plan. If the Combined Disclosure Statement and Plan is not confirmed, it is unclear what distributions Holders of Allowed Claims ultimately would receive with respect to their Claims in a subsequent plan of liquidation.

3. Risk Affecting Potential Recoveries of Holders of Claims in Voting Classes

Projected distributions are based upon good faith estimates of the total amount of Claims ultimately Allowed and the Claims Reserve available for distribution. There can be no assurance that the estimated Claim amounts set forth in the Combined Disclosure Statement and Plan are correct. If the total amount of Allowed Claims in a Class is higher than the Debtors' estimates, or the funds available for Distribution to such Class are lower than the Debtors' estimates, the percentage recovery to Holders of Allowed Claims in such Class will be less than projected.

4. Failure to Consummate the Combined Disclosure Statement and Plan

The Combined Disclosure Statement and Plan provides for certain conditions that must be satisfied (or waived) prior to Confirmation and for certain other conditions that must be satisfied (or waived) prior to the Effective Date. As of the date of the Combined Disclosure Statement and Plan, there can be no assurance that any or all of the conditions in the Combined Disclosure Statement and Plan will be satisfied (or waived).

5. Plan Releases May Not Be Approved

There can be no assurance that the releases, as provided in Article IX of the Combined Disclosure Statement and Plan, will be granted. Failure of the Bankruptcy Court to grant such relief may result in a plan of liquidation that differs from the Combined Disclosure Statement and Plan, or the Combined Disclosure Statement and Plan not being confirmed.

B. Risks Associated with Forward Looking Statements

The financial information contained in this Combined Disclosure Statement and Plan has not been audited. In preparing this Combined Disclosure Statement and Plan, 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 used their reasonable business judgment to ensure the accuracy of the financial information provided herein, and while the Debtors believe that such financial information fairly reflects the financial condition of the Debtors, the Debtors are unable to warrant or represent that the financial information contained herein and attached hereto is without inaccuracies.

C. Alternatives to Confirmation and Consummation of the Combined Disclosure Statement and Plan

The Debtors believe that the Combined Disclosure Statement and Plan affords the Holders of Claims the potential for a better realization on the Debtors' Assets than a chapter 7 liquidation, and therefore, is in the best interests of such Holders. If, however, the Combined Disclosure Statement and Plan is not confirmed, the theoretical alternatives include (a) formulation of an alternative plan or plans of liquidation under chapter 11, or (b) liquidation of one or more of the Debtors under chapter 7 of the Bankruptcy Code.

**ARTICLE XIII
CERTAIN UNITED STATES FEDERAL INCOME TAX CONSEQUENCES OF THE
COMBINED DISCLOSURE STATEMENT AND PLAN**

The following discussion summarizes certain U.S. federal income tax consequences of the Combined Disclosure Statement and Plan to the U.S. Holders (as defined below) of Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims and Allowed General Unsecured Claims. This discussion is provided for informational purposes only and is based on the Tax Code, the Treasury Regulations, judicial authority and current administrative rulings and practice, all as in effect as of the date hereof and all of which are subject to change, possibly with retroactive effect. Events subsequent to the date of this Combined Disclosure Statement and Plan, such as the enactment of additional tax legislation, court decisions or administrative changes, could affect the U.S. federal income tax consequences of the Combined Disclosure Statement and Plan and the transactions contemplated thereunder. No representations are being made regarding the particular tax consequences of the Combined Disclosure Statement and Plan to any specific holder of a Claim. The Debtors will not seek a ruling from the IRS and have not obtained an opinion of counsel regarding any tax consequences of the Combined Disclosure Statement and Plan to any holder of a Claim. No assurances can be given that the IRS would not assert, or that a court would not sustain, a different position from any discussed herein. This discussion only addresses U.S. federal income tax consequences and does not address any other U.S. federal tax consequences (such as estate and gift tax consequences), or the tax consequences arising under the laws of any foreign, state, local or other jurisdiction or any income tax treaty. This discussion assumes that the Term Loan Claims and Equipment Financing Agreement Claims are treated in accordance with their form for U.S. federal income tax purposes and that the Liquidation Trust is classified as a liquidating trust under Treasury Regulation § 301.7701-4(d) (except to the extent all or any portion of the Liquidation Trust is treated as one or more disputed ownership funds under Treasury Regulation § 1.468B-9 for U.S. federal income tax purposes, as discussed below). If the terms set forth in the Liquidation Trust Agreement do not permit the Liquidation Trust to be classified as a liquidating trust, the tax consequences for such holders of the Liquidation Trust Interests may differ materially from that described below. This discussion does not describe the tax consequences arising from a U.S. Holder owning or disposing of the Liquidation Trust Interests, which will be dependent in part on the nature of the Liquidation Trust Assets and the activities of the Liquidation Trust.

This discussion does not address any U.S. federal income tax consequences to a beneficial owner of an Allowed Term Loan Claim, Allowed Equipment Financing Agreement Claim or Allowed General Unsecured Claim that is an individual, corporation (or other entity taxable as a

corporation), estate or trust that is not a U.S. Holder (a “***Non-U.S. Holder***”). Non-U.S. Holders should consult their own independent tax advisors regarding the U.S. federal and state income tax consequences of the implementation of the Combined Disclosure Statement and Plan, including (i) whether Non-U.S. Holders may be subject to any U.S. federal withholding tax or U.S. federal income tax with respect to any payment on Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims or Allowed General Unsecured Claims and (ii) whether Non-U.S. Holders may be treated as engaged in a trade or business within the United States with respect to the assets and activities of the Liquidation Trust and obligated to file U.S. federal income tax returns and pay U.S. federal income tax on their share of income and gain recognized by the Liquidation Trust.

This discussion does not describe all of the tax consequences that may be relevant in light of a U.S. Holder’s particular circumstances, including, but not limited to, the potential application of provisions of the Medicare tax on net investment income, or tax consequences applicable to U.S. Holders that are otherwise subject to special treatment under the Tax Code, such as: financial institutions; banks; broker-dealers; insurance companies; tax-exempt organizations; retirement plans or other tax-deferred accounts; mutual funds; real estate investment trusts; traders in securities that elect mark-to-market treatment; persons subject to the alternative minimum tax; persons who hold Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims, Allowed General Unsecured Claims and/or Liquidation Trust Interests as part of a hedge, straddle, constructive sale, conversion or other integrated transaction; persons that have a functional currency other than the U.S. dollar; persons who hold Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims, Allowed General Unsecured Claims and/or Liquidation Trust Interests through non-U.S. brokers or other non-U.S. intermediaries; governments or governmental organizations; partnerships or other pass-through entities or holders of interests therein; persons required to accelerate the recognition of any item of gross income with respect to the Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims or Allowed General Unsecured Claims as a result of such income being recognized on an “applicable financial statement” (within the meaning of Section 451(b) of the Tax Code); and holders not entitled to vote on the Combined Disclosure Statement and Plan. If an entity that is classified as a partnership for U.S. federal income tax purposes holds Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims, Allowed General Unsecured Claims and/or Liquidation Trust Interests, the U.S. federal income tax treatment of a partner will generally depend on the status of such partner and the activities of the partnership. Partnerships holding Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims, Allowed General Unsecured Claims and/or Liquidation Trust Interests and partners in such partnerships should consult their tax advisors as to the particular U.S. federal income tax consequences of owning and disposing of the Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims, Allowed General Unsecured Claims and/or Liquidation Trust Interests.

For purposes of this discussion, a “U.S. Holder” is a beneficial owner of an Allowed Term Loan Claim, Allowed Equipment Financing Agreement Claim, Allowed General Unsecured Claim and/or a Liquidation Trust Interest that is, for U.S. federal income tax purposes:

- an individual who is a U.S. citizen or U.S. resident alien;

- a corporation, or other entity taxable as a corporation for U.S. federal income tax purposes, that was created or organized in or under the laws of the United States, any state thereof or the District of Columbia;
- an estate the income of which is subject to U.S. federal income taxation regardless of its source; or
- a trust (a) the administration of which is subject to the primary supervision of a U.S. court and that has one or more United States persons that have the authority to control all substantial decisions of the trust or (b) that has made a valid election under applicable Treasury Regulations to be treated as a United States person.

THE FOLLOWING DISCUSSION OF CERTAIN U.S. FEDERAL INCOME TAX CONSEQUENCES IS FOR INFORMATIONAL PURPOSES ONLY AND IS NOT A SUBSTITUTE FOR ADVICE BASED UPON THE INDIVIDUAL CIRCUMSTANCES PERTAINING TO A U.S. HOLDER. ALL U.S. HOLDERS SHOULD CONSULT THEIR OWN INDEPENDENT TAX ADVISORS FOR THE U.S. FEDERAL, STATE, LOCAL AND NON-U.S. TAX CONSEQUENCES OF THE COMBINED DISCLOSURE STATEMENT AND PLAN.

A. Certain U.S. Federal Income Tax Consequences to U.S. Holders of Allowed Term Loan Claims and Allowed Equipment Financing Agreement Claims

Pursuant to the Combined Disclosure Statement and Plan, a U.S. Holder of an Allowed Term Loan Claim will be treated as exchanging such Allowed Term Loan Claim on the Effective Date for Cash. Pursuant to the Combined Disclosure Statement and Plan, a U.S. Holder of an Allowed Equipment Financing Agreement Claim will be treated as exchanging such Allowed Equipment Financing Agreement Claim on the Effective Date for (i) Cash in an amount equal to such U.S. Holder's applicable Equipment Financing Agreement Collateral Proceeds and (ii) solely to the extent the amount of such U.S. Holder's Allowed Equipment Financing Agreement Claims as of the Petition Date exceeds the applicable Equipment Financing Agreement Collateral Proceeds, such U.S. Holder's *Pro Rata* share of the Liquidation Trust Assets attributable to the Liquidation Trust Interests received in exchange for such Allowed Equipment Financing Agreement Claim.

1. Taxable Exchange

Each U.S. Holder of an Allowed Term Loan Claim should recognize gain or loss in a taxable exchange of such Claim equal to the difference between (x) the amount of Cash received by such U.S. Holder (excluding any amount attributable to accrued but unpaid interest or original issue discount ("*OID*"), if any, on such Claim, which amount will be taxable as described below), and (y) such U.S. Holder's adjusted tax basis, if any, in such Claim. Each U.S. Holder of an Allowed Equipment Financing Agreement Claim should recognize gain or loss in a taxable Assets deemed received by such U.S. Holder for such Claim (in the case of clause (A) and (B), excluding any amount attributable to accrued but unpaid interest or *OID*, if any, on such Claim, which amount will be taxable as described below) and (ii) such U.S. Holder's adjusted tax basis, if any, in such Claim. Whether such gain or loss is capital or ordinary in character will be determined by a number

of factors, including the tax status of the U.S. Holder, the nature of the Allowed Term Loan Claim or Allowed Equipment Financing Agreement Claim in such U.S. Holder's hands, whether such Claim was purchased at a discount, whether there is any accrued but unpaid interest or OID on such Claim, and whether and to what extent the U.S. Holder previously has claimed a bad debt deduction with respect to such Claim. See Articles XIII.A(2) and XIII.A(3) below entitled "Accrued Interest" and "Market Discount."

2. Accrued Interest

To the extent that any amount received by a U.S. Holder is attributable to accrued but unpaid interest (or OID, if any) on the debt instruments constituting such surrendered Allowed Term Loan Claim or Allowed Equipment Financing Agreement Claim, the receipt of such amount should be taxable to the U.S. Holder as ordinary interest income (to the extent not already taken into account by the U.S. Holder). Conversely, a U.S. Holder may be able to recognize a deductible loss (or, possibly, a write off against a reserve for worthless debts) to the extent any accrued interest (or OID, if any) was previously included in the U.S. Holder's gross income but was not paid in full by the Debtors. Such loss may be ordinary, but the tax law is unclear on this point.

If the fair market value of the consideration is not sufficient to fully satisfy all principal and interest on an Allowed Term Loan Claim or Allowed Equipment Financing Agreement Claim, the extent to which such consideration will be attributable to accrued but unpaid interest is unclear. Under the Combined Disclosure Statement and Plan, the aggregate consideration to be distributed to U.S. Holders will be allocated first to the principal amount of such Allowed Term Loan Claims or Allowed Equipment Financing Agreement Claims, with any excess allocated to unpaid interest that accrued on such Claims, if any. Certain legislative history indicates that an allocation of consideration as between principal and interest provided in a chapter 11 plan of reorganization is binding for U.S. federal income tax purposes, and certain case law generally indicates that a final payment on a distressed debt instrument that is insufficient to repay outstanding principal and interest will be allocated to principal, rather than interest, while certain Treasury Regulations treat payments as allocated first to any accrued but unpaid interest. The IRS could take the position that the consideration received by a U.S. Holder should be allocated in a manner other than as provided in the Combined Disclosure Statement and Plan, which could include allocating consideration first to any accrued but unpaid interest under the aforementioned Treasury Regulations.

U.S. HOLDERS SHOULD CONSULT THEIR OWN TAX ADVISORS REGARDING THE ALLOCATION OF CONSIDERATION RECEIVED UNDER THE COMBINED DISCLOSURE STATEMENT AND PLAN AND THE U.S. FEDERAL INCOME TAX TREATMENT OF ACCRUED BUT UNPAID INTEREST (AND OID, IF ANY).

3. Market Discount

In general, a debt instrument is considered to have been acquired with "market discount" if it is acquired other than on original issue and if the holder's adjusted tax basis in the debt instrument is less than (i) the sum of all remaining payments to be made on the debt instrument, excluding "qualified stated interest" or (ii) in the case of a debt instrument issued with OID, its adjusted issue price, in each case, by at least a specified de minimis amount. Any gain recognized

by a U.S. Holder on the taxable disposition of an Allowed Term Loan Claim or Allowed Equipment Financing Agreement Claim that had been acquired with market discount should be treated as ordinary income to the extent of the market discount that accrued thereon while such Claim was considered to be held by the U.S. Holder (unless the U.S. Holder elected to include market discount in income as it accrued).

U.S. HOLDERS SHOULD CONSULT THEIR OWN INDEPENDENT TAX ADVISORS CONCERNING THE APPLICATION OF THE MARKET DISCOUNT RULES TO THEIR ALLOWED TERM LOAN CLAIMS OR ALLOWED EQUIPMENT FINANCING AGREEMENT CLAIMS.

B. Certain U.S. Federal Income Tax Consequences for U.S. Holders of Allowed General Unsecured Claims

Pursuant to the Combined Disclosure Statement and Plan, a U.S. Holder will be treated as exchanging an Allowed General Unsecured Claim for its *Pro Rata* share of the Liquidation Trust Assets attributable to the Liquidation Trust Interests received in exchange for such Claim. Each U.S. Holder should recognize gain or loss in a taxable exchange of such Allowed General Unsecured Claim equal to the difference between (x) the fair market value of the Liquidation Trust Assets deemed received by such U.S. Holder for such Claim and (y) such U.S. Holder's adjusted tax basis, if any, in such Claim. Whether such gain or loss is capital or ordinary in character will be determined by a number of factors, including the tax status of the U.S. Holder and the nature of the Allowed General Unsecured Claim in such U.S. Holder's hands.

C. Back-up Withholding and Information Reporting

Under the Tax Code, interest and other reportable payments may, under certain circumstances, be subject to backup withholding. Backup withholding may apply to payments made pursuant to the Combined Disclosure Statement and Plan, unless the U.S. Holder provides to the applicable withholding agent its taxpayer identification number, certified under penalties of perjury, as well as certain other information or otherwise establishes an exemption from backup withholding. Backup withholding is not an additional tax. Amounts withheld under the backup withholding rules may be credited against such U.S. Holder's U.S. federal income tax liability, and such U.S. Holder may obtain a refund of any excess amounts withheld under the backup withholding rules by filing an appropriate claim for refund with the IRS.

In addition, information reporting may apply to (i) payments made to a U.S. Holder and (ii) certain transactions under the Combined Disclosure Statement and Plan that result in such U.S. Holder claiming a loss in excess of specified thresholds. U.S. Holders are urged to consult their tax advisors regarding these Treasury Regulations and whether the transactions contemplated by the Combined Disclosure Statement and Plan would be subject to these Treasury Regulations and require disclosure on the U.S. Holders' tax returns.

D. Certain United States Federal Income Tax Consequences Relating to the Liquidation Trust

1. Classification of the Liquidation Trust

Pursuant to the Combined Disclosure Statement and Plan, the Liquidation Trust shall be organized for the primary purpose of liquidating the Liquidation Trust Assets and making distributions to holders of the Liquidation Trust Interests on account of any Liquidation Trust Interests received by such holders. The Liquidation Trust is not organized with an objective to continue or engage in the conduct of a trade or business, except to the extent reasonably necessary to, and consistent with, its liquidating purpose. Thus, except to the extent all or any portion of the Liquidation Trust is treated as one or more disputed ownership funds under Treasury Regulation § 1.468B-9 for U.S. federal income tax purposes, the Liquidation Trust is intended to be classified for U.S. federal income tax purposes as a “liquidating trust” within the meaning of Treasury Regulation § 301.7701-4(d). Under the Combined Disclosure Statement and Plan, all relevant parties are required to treat the Liquidation Trust as a liquidating trust, subject to definitive guidance to the contrary from the IRS. In general, a liquidating trust is not a separate taxable entity but rather is treated as a grantor trust, pursuant to §§ 671 through 679 of the Tax Code, owned by the grantors of the trust. For this purpose, the beneficiaries of a liquidating trust are treated as the grantors and owners of the trust.

Although the Liquidation Trust has been structured with the intention of complying with guidelines established by the IRS in Rev. Proc. 94-45, 1994-2 C.B. 684, for the formation of a liquidating trust, it is possible that the IRS could require a different characterization of the Liquidation Trust, which could result in a different and possibly greater tax liability to the Liquidation Trust or the holders of the Liquidation Trust Interests. No request for a ruling from the IRS will be sought on the classification of the Liquidation Trust, and there can be no assurance that the IRS will not take a contrary position to the classification of the Liquidation Trust. If the IRS were to successfully challenge the classification of the Liquidation Trust as a grantor trust, the U.S. federal income tax consequences to the Liquidation Trust and the holders of the Liquidation Trust Interests could be materially different from those discussed herein. The following discussion assumes treatment of the Liquidation Trust as a grantor trust for U.S. federal income tax purposes.

2. Creation of the Liquidation Trust

To the extent the Liquidation Trust is treated as a “liquidating trust” then, upon its creation, for U.S. federal income tax purposes, each U.S. Holder of a Liquidation Trust Interest would be treated as having received and as owning an undivided interest in the Liquidation Trust Assets in exchange for surrendering all or a portion of such U.S. Holder’s Allowed Equipment Financing Agreement Claim or Allowed General Unsecured Claim followed by a transfer by the U.S. Holder of such Liquidation Trust Assets to the Liquidation Trust. Upon the transfer of the Liquidation Trust Assets as more fully set forth in the Liquidation Trust Agreement, the Debtors will have no reversionary or further interest in or with respect to the Liquidation Trust Assets. Under the Combined Disclosure Statement and Plan, all parties (including, without limitation, the Debtors, the Liquidation Trustee, the Liquidation Trust and the holders of Liquidation Trust Interests) are required to report consistently with the foregoing for U.S. federal and applicable state and local income tax purposes. The tax basis of such Liquidation Trust Interests in the Liquidation Trust

Assets received will be equal to the fair market value of such Liquidation Trust Assets as of the Effective Date (the “**Liquidation Trust Asset Value**”). The Liquidation Trust Asset Value will be determined by the Liquidation Trustee as the trustee of the Liquidation Trust, and all parties must utilize and report consistently with the Liquidation Trust Asset Value for U.S. federal and applicable state and local income tax purposes. The determination of the Liquidation Trust Asset Value is factual in nature and the IRS may challenge any such determination.

3. Allocation of Income and Loss and Disposition of Liquidation Trust Assets

Except to the extent all or any portion of the Liquidation Trust is treated as one or more disputed ownership funds under Treasury Regulation § 1.468B-9 for U.S. federal income tax purposes, each U.S. Holder of a Liquidation Trust Interest must report on its U.S. federal income tax return its allocable share of income, gain, loss, deduction and credit recognized or incurred by the Liquidation Trust (including as a result of the sale or other disposition of any Liquidation Trust Assets). Deductions attributable to activities and administrative expenses of the Liquidation Trust may be subject to limitation in the hands of U.S. Holders. The character of any such income, gain, loss or deduction to any such U.S. Holder will be determined as if such U.S. Holder itself had directly sold or otherwise disposed of such Liquidation Trust Asset. The character of items of income, gain, loss or deduction to any U.S. Holder, and the ability of such U.S. Holder to benefit from any deductions, losses or credits, will depend on the particular circumstances and/or status of any such U.S. Holder.

As noted above, except to the extent all or any portion of the Liquidation Trust is treated as one or more disputed ownership funds under Treasury Regulation § 1.468B-9 for U.S. federal income tax purposes, each U.S. Holder of a Liquidation Trust Interest has an obligation to report its share of the Liquidation Trust’s tax items (including gain on the sale or other disposition of a Liquidation Trust Asset). Accordingly, U.S. Holders may incur a tax liability as a result of owning a beneficial interest in the Liquidation Trust, regardless of whether the Liquidation Trust distributes Cash or other Liquidation Trust Assets. Although the Liquidation Trust Agreement provides that it will make Cash distributions of net income and net proceeds at least annually, due to the Liquidation Trust’s requirements to satisfy certain liabilities, and due to possible differences in the timing of income on, and the receipt of Cash from, the Liquidation Trust Assets, a U.S. Holder may, in certain years, be required to report and pay tax on a greater amount of income than the amount of Cash received from the Liquidation Trust by such U.S. Holder in such year.

4. Tax Compliance of the Liquidation Trust

Except as described in Article XIII.D(5) below in respect of Disputed Claims, the Liquidation Trust will file annual information tax returns with the IRS as a grantor trust pursuant to Treasury Regulations § 1.671-4(a) that will include information concerning certain items relating to the holding or disposition (or deemed disposition) of the Liquidation Trust Assets (e.g., income, gain, loss, deduction and credit). Each U.S. Holder will receive a copy of the information returns and must report on its U.S. federal income tax return its share of all such items.

5. Disputed Claims Reserves

To the extent the Liquidation Trustee treats any Liquidation Trust Assets reserved for Holders of Disputed Claims as one or more Disputed Claims reserves held in a disputed ownership fund governed by Treasury Regulation § 1.468B-9 (which would be taxable as a “qualified settlement fund” if all assets of the disputed reserve were passive assets for tax purposes) all parties will be required to report for tax purposes consistently with such treatment. In such case, any Disputed Claims reserve would be a separate taxable entity for U.S. federal income tax purposes, and all interest and earnings of any such Disputed Claims reserve would be taxable to such entity. In the event of such U.S. federal income tax treatment, a separate U.S. federal income tax return would be filed with the IRS for any such Disputed Claims reserve, and any such Disputed Claims reserve would be subject to tax annually on a separate entity basis. The Liquidation Trustee would be responsible for payment of any taxes imposed on any Disputed Claims reserve. Accordingly, distributions from any Disputed Claims reserve would be net of any taxes relating to the retention, disposition and distribution of assets in such Disputed Claims reserve. In the event, and to the extent, any Cash of a Disputed Claims reserve is insufficient to pay the portion of any such taxes attributable to the taxable income arising from the assets of such Disputed Claims reserve (including any income that may arise upon the distribution of the assets in such Disputed Claims reserve), assets of each Disputed Claims reserve may be sold to pay such taxes.

U.S. HOLDERS SHOULD CONSULT THEIR OWN INDEPENDENT TAX ADVISORS CONCERNING THE U.S. FEDERAL INCOME TAX CONSEQUENCES OF RECEIVING AND HOLDING LIQUIDATION TRUST INTERESTS.

ARTICLE XIV RETENTION OF JURISDICTION

Notwithstanding the entry of the Confirmation Order and the occurrence of the Effective Date, following the Effective Date, the Bankruptcy Court shall retain such jurisdiction over the Chapter 11 Cases as is legally permissible, including, without limitation, such jurisdiction as is necessary to ensure that the interests and purposes of the Combined Disclosure Statement and Plan are carried out. The Bankruptcy Court shall have exclusive jurisdiction of all matters arising out of the Chapter 11 Cases and the Combined Disclosure Statement and Plan pursuant to, and for the purposes of, sections 105(a) and 1142 of the Bankruptcy Code (provided that the CCAA Court shall retain jurisdiction over the Canadian Proceedings and all matters arising out of, or related to, the Canadian Proceedings, the Information Officer and the orders of the CCAA Court) and for, among other things, the following purposes:

1. To hear and determine any objections to Claims and to address any issues relating to Disputed Claims;
2. To enter and implement such Orders as may be appropriate in the event the Confirmation Order is for any reason stayed, revoked, modified or vacated;
3. To issue such Orders in aid of execution and consummation of the Combined Disclosure Statement and Plan, to the extent authorized by section 1142 of the Bankruptcy Code;

4. To consider any amendments to or modifications of the Combined Disclosure Statement and Plan, to cure any defect or omission, or reconcile any inconsistency in any Order of the Bankruptcy Court, including, without limitation, the Confirmation Order;

5. To hear and determine all requests for compensation and reimbursement of expenses to the extent Allowed by the Bankruptcy Court under section 330 or 503 of the Bankruptcy Code;

6. To hear and determine disputes arising in connection with the interpretation, implementation or enforcement of the Combined Disclosure Statement and Plan;

7. To hear and determine matters concerning state, local and federal Taxes in accordance with sections 346, 505 and 1146 of the Bankruptcy Code (including, without limitation, any request by the Debtors or the Liquidation Trustee for an expedited determination of Tax under section 505(b) of the Bankruptcy Code);

8. To hear any other matter not inconsistent with the Bankruptcy Code;

9. To enter a final decree closing the Chapter 11 Cases;

10. To ensure that distributions to Holders of Claims and Interests are accomplished pursuant to the provisions of the Combined Disclosure Statement and Plan;

11. To decide or resolve any motions, adversary proceedings, contested or litigated matters and any other matters and grant or deny any applications involving the Debtors that may be pending on the Effective Date;

12. To issue injunctions, enter and implement other Orders or take such other actions as may be necessary or appropriate to restrain interference by any Person or Entity with the occurrence of the Effective Date or enforcement of the Combined Disclosure Statement and Plan, except as otherwise provided herein;

13. To determine any other matters that may arise in connection with or related to the Combined Disclosure Statement and Plan, the Confirmation Order or any contract, instrument, release, indenture or other agreement or document created or implemented in connection with the Combined Disclosure Statement and Plan;

14. To hear any disputes and determine any other matters that may arise in connection with or related to any 363 Asset Sale, or any contract, instrument, release, indenture or other agreement or document created or implemented in connection with any 363 Asset Sale;

15. To enforce, interpret, and determine any disputes arising in connection with any stipulations, Orders, judgments, injunctions, exculpations, and rulings entered in connection with the Chapter 11 Cases (whether or not the Chapter 11 Cases have been closed);

16. To resolve disputes concerning any reserves with respect to Disputed Claims or the administration thereof;

17. To resolve any disputes concerning whether a Person or Entity had sufficient notice of the Chapter 11 Case, the General Bar Date, the Governmental Bar Date, the Rejection Damages Bar Date, the Amended Schedules Bar Date, the Administrative Claims Bar Date, and/or the conditional or final hearing on the approval of the Combined Disclosure Statement and Plan for the purpose of determining whether a Claim, or Interest is released, satisfied and/or enjoined hereunder or for any other purpose;

18. To resolve any other matter or for any purpose specified in the Combined Disclosure Statement and Plan, the Confirmation Order, or any other document entered into in connection with any of the foregoing;

19. To enter and enforce any order in furtherance of the Liquidation Trust Agreement;

20. To resolve any cases, controversies, suits, disputes, or Causes of Action relating to the Liquidation Trustee's administration of the Liquidation Trust or the performance by the Liquidation Trustee of any of its obligations, or the exercise by the Liquidation Trustee of any of its rights or powers, under the Liquidation Trust Agreement; and

21. To resolve any cases, controversies, suits, disputes, or Causes of Action asserted by the Liquidation Trust or the Liquidation Trustee, or by or on behalf of any non-debtor subsidiary of any Debtor, against any current or former director or officer of any Debtor or non-debtor subsidiary of any Debtor.

ARTICLE XV MISCELLANEOUS PROVISIONS

A. Injunctions or Stays

Unless otherwise provided herein or in the Confirmation Order, all injunctions or stays provided for in the Chapter 11 Cases under sections 105 or 362 of the Bankruptcy Code or otherwise, and extant on the Confirmation Date, shall remain in full force and effect.

B. Severability

In the event the Bankruptcy Court determines, before the Confirmation Date, that any provision in the Combined Disclosure Statement and Plan is invalid, void or unenforceable, such provision shall be invalid, void or unenforceable with respect to the Holder or Holders of such Claims or Interests as to which the provision is determined to be invalid, void or unenforceable. The invalidity, voidability or unenforceability of any such provision shall in no way limit or affect the enforceability and operative effect of any other provision of the Combined Disclosure Statement and Plan.

C. Binding Effect

The Combined Disclosure Statement and Plan shall be binding upon and inure to the benefit of the Debtors, the Holders of Claims, and the Holders of Interests, and their respective successors and assigns.

D. Notices

All notices, requests and demands to or upon the Debtors or the Liquidation Trust (as applicable) to be effective shall be in writing and, unless otherwise expressly provided herein, shall be deemed to have been duly given or made when actually delivered or, in the case of notice by facsimile transmission, when received and telephonically confirmed, addressed as shall be set forth in the notice of the Effective Date.

E. Governing Law

Except to the extent the Bankruptcy Code, Bankruptcy Rules or other federal law is applicable, or to the extent an exhibit to the Combined Disclosure Statement and Plan provides otherwise, the rights and obligations arising under the Combined Disclosure Statement and Plan shall be governed by, and construed and enforced in accordance with, the laws of the State of New York without giving effect to the principles of conflicts of law of such jurisdiction.

F. Withholding and Reporting Requirements

In connection with the consummation of the Combined Disclosure Statement and Plan, the Debtors, the Liquidation Trustee and/or the Disbursing Agent (as applicable) shall comply with all withholding and reporting requirements imposed by any federal, state, local or foreign taxing authority and all Distributions hereunder shall be subject to any such withholding and reporting requirements. Notwithstanding the above, each Holder of an Allowed Claim or, if applicable, Allowed Interest, that is to receive a Distribution under the Combined Disclosure Statement and Plan shall have the sole and exclusive responsibility for the satisfaction and payment of any tax obligations imposed on such Holder by any Governmental Unit, including income, withholding and other tax obligations, on account of such Distribution. The Debtors, the Liquidation Trustee, the Disbursing Agent or any withholding agent (as applicable) has the right, but not the obligation, to not make a Distribution until such Holder has made arrangements satisfactory to any disbursing party for payment of any such tax obligations. The Debtors, the Liquidation Trustee, the Disbursing Agent or any withholding agent (as applicable) may require, as a condition to receipt of a Distribution, that the Holder of the applicable Claim or Interest or the Liquidation Trust Beneficiary complete and return an IRS Form W-8, W-9 or a similar tax form, as applicable to each such Holder or Liquidation Trust Beneficiary. If the Debtors, the Liquidation Trustee, the Disbursing Agent or any withholding agent (as applicable) makes such a request and Holder or Liquidation Trust Beneficiary fails to comply before the date that is 90 days after the request is made, the applicable requester, in its sole discretion, may (i) make a Distribution net of any applicable withholding or (ii) determine that such Holder or Liquidation Trust Beneficiary shall be deemed to have forfeited the right to receive any Distribution, in which case, (a) any such Distribution shall revert to the Debtors, the Liquidation Trustee or the Disbursing Agent (as applicable) for Distribution to the other Holders of Claims or Liquidation Trust Beneficiaries in accordance with the Combined Disclosure Statement and Plan and (b) the Allowed Claim or Interest of the Holder or Liquidation Trust Beneficiary originally entitled to such Distribution shall be waived and forever barred without further order of the Bankruptcy Court.

G. Headings

Headings are used in the Combined Disclosure Statement and Plan for convenience and reference only and shall not constitute a part of the Combined Disclosure Statement and Plan for any other purpose.

H. Computation of Time

Unless otherwise specifically stated herein, the provisions of Bankruptcy Rule 9006(a) shall apply in computing any period of time prescribed or allowed herein. If the date on which a transaction may occur pursuant to the Combined Disclosure Statement and Plan shall occur on a day that is not a Business Day, then such transaction shall instead occur on the next succeeding Business Day. Any action to be taken on the Effective Date may be taken on or as soon as reasonably practicable after the Effective Date.

I. Reference to Monetary Figures

All references herein to monetary figures shall refer to currency of the United States of America, unless otherwise expressly provided herein.

J. Exhibits/Schedules

All exhibits and schedules to the Combined Disclosure Statement and Plan, including the Plan Supplement, are incorporated into and are a part of the Combined Disclosure Statement and Plan as if set forth in full herein.

K. Filing of Additional Documents

On or before substantial consummation of the Combined Disclosure Statement and Plan, the Debtors shall File with the Bankruptcy Court such agreements and other documents as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Combined Disclosure Statement and Plan.

L. No Admissions

Notwithstanding anything herein to the contrary, nothing contained in the Combined Disclosure Statement and Plan shall be deemed as an admission by any Entity with respect to any matter set forth herein.

M. Successors and Assigns

The rights, benefits and obligations of any Person or Entity named or referred to in the Combined Disclosure Statement and Plan shall be binding on, and shall inure to the benefit of any heir, executor, administrator, successor or assign of such Person or Entity.

N. Reservation of Rights

Except as expressly set forth herein, the Combined Disclosure Statement and Plan shall have no force or effect unless the Bankruptcy Court shall enter the Confirmation Order. None of the Filing of the Combined Disclosure Statement and Plan, any statement or provision contained herein, or the taking of any action by the Debtors with respect to the Combined Disclosure Statement and Plan shall be or shall be deemed to be an admission or waiver of any rights of the Debtors or Holders of Claims or Interests before the Effective Date.

O. Implementation

The Debtors shall take all steps, and execute all documents, including appropriate releases, necessary to effectuate the provisions contained in this Combined Disclosure Statement and Plan.

P. Inconsistency

In the event of any inconsistency among the Combined Disclosure Statement and Plan and any other instrument or document created or executed pursuant to the Combined Disclosure Statement and Plan, the provisions of the Combined Disclosure Statement and Plan shall govern.

Q. Dissolution of the Committee

Upon the occurrence of the Effective Date, the Committee shall dissolve automatically, whereupon its members, professionals, and agents shall be discharged and released from any duties and responsibilities in the Chapter 11 Cases and under the Bankruptcy Code, except with respect to (i) obligations arising under confidentiality agreements, which shall remain in full force and effect, (ii) prosecuting applications for payment of fees and reimbursement of expenses of its Professionals or attending to any other issues related to applications for payment of fees and reimbursement of expenses of its Professionals, (iii) any motions or other actions seeking enforcement or implementation of the provisions of this Combined Disclosure Statement and Plan, and (iv) prosecuting or participating in any appeal of the Confirmation Order or any request for reconsideration thereof.

R. Closing of the Chapter 11 Cases

The Liquidation Trustee shall, promptly after the full administration of the Chapter 11 Cases, File with the Bankruptcy Court all documents required by Bankruptcy Rule 3022 and any applicable order of the Bankruptcy Court to issue a final decree closing the Chapter 11 Cases and file materials with the CCAA Court to terminate the CCAA Proceedings. The Liquidation Trustee may determine to close certain of the Debtors' Chapter 11 Cases before others.

S. Request for Expedited Determination of Taxes

The Debtors and the Liquidation Trustee shall have the right to request an expedited determination under section 505(b) of the Bankruptcy Code with respect to the determination of any unpaid tax liability of each Debtor or its Estate, for any and all taxable periods ending after the Petition Date through the liquidation of such Debtors as determined under applicable tax laws.

T. Votes Solicited in Good Faith

Upon entry of the Confirmation Order, the Debtors will be deemed to have solicited votes on the Combined Disclosure Statement and Plan in good faith and in compliance with the Bankruptcy Code, and pursuant to section 1125(e) of the Bankruptcy Code, the Debtors and each of their respective agents, representatives, members, principals, officers, directors, employees, advisors, and attorneys will be deemed to have participated in good faith and in compliance with the Bankruptcy Code, and, therefore, neither any of such parties or individuals nor the Liquidation Trust or Liquidation Trustee, as applicable, will have any liability for the violation of any applicable law, rule, or regulation governing the solicitation of votes on the Combined Disclosure Statement and Plan.

**ARTICLE XVI
DEFINITIONS AND CONSTRUCTION OF TERMS**

A. Definitions

As used herein, the following terms have the respective meanings specified below, unless the context otherwise requires:¹³

1. “**363 Asset Sale**” means any sale of the Debtors’ Assets approved by a Sale Order.
2. “**363 Asset Purchase Agreement**” means the applicable asset purchase agreement by and between the Debtors and any Purchaser effectuating a 363 Asset Sale.
3. “**363 Asset Sale Transaction Documents**” means, collectively, the 363 Asset Purchase Agreement and any other agreements and documents executed or delivered in connection therewith, each as may be amended, restated, amended and restated, supplemented, waived, or otherwise modified from time to time in connection with the applicable 363 Asset Sale.
4. “**Acquired Assets**” means any and all of the Assets of the Debtors which are sold pursuant to any 363 Asset Sale.
5. “**Adequate Protection Claim**” means the superpriority administrative expense Claims as provided for in section 503(b) and 507(b) of the Bankruptcy Code granted to the Term Loan Secured Parties pursuant to the Cash Collateral Orders, which are subject and subordinate only to the Carve Out (as defined in the Cash Collateral Orders).
6. “**Adequate Protection Account**” is used as defined in the Interim Cash Collateral Orders.
7. “**Administrative Bar Date Order**” means any Order of the Bankruptcy Court setting the date by which requests for payment of Administrative Claims arising on or after the Petition Date through and including June 30, 2026 (other than Professional Claims) must be Filed.

¹³ Copies of all Filings in the Chapter 11 Cases (as defined herein) can be obtained and viewed free of charge at the following web address: <https://restructuring.ra.kroll.com/bitcoindepot/>.

8. “**Administrative Claim**” means a Claim (other than Adequate Protection Claims) arising on or after the Petition Date and prior to the Effective Date for a cost or expense of administration of the Chapter 11 Cases that is entitled to priority under sections 365, 503(b), 503(c), 507(b), or 1114(e)(2) of the Bankruptcy Code, including: (a) the actual and necessary costs and expenses of preserving the Estates and operating the businesses of the Debtors incurred on or after the Petition Date and through the Effective Date; (b) all fees and charges assessed against the Estates under chapter 123 of the Judicial Code; (c) Allowed Professional Claims; and (d) any cure payment in connection with the assumption and assignment of any Executory Contract or Unexpired Lease to a Purchaser which has not been satisfied pursuant to the 363 Asset Sale Transaction Documents.

9. “**Administrative Claims Bar Date**” means the applicable date by which a request for payment of an Administrative Claim (other than Professional Claims or any Statutory Fee) must be filed, which date shall be, as applicable, either: (a) for Administrative Claims arising on or after the Petition Date through and including June 30, 2026, the date set by the Administrative Bar Date Order, or (b) for Administrative Claims arising after June 30, 2026 but prior to the Effective Date, no later than 30 days after the Effective Date.

10. “**Advisors**” means, collectively, Hilco, Portage Point, and V&E.

11. “**Affiliate**” has the meaning set forth in section 101(2) of the Bankruptcy Code as if the Entity were a debtor in a case under the Bankruptcy Code.

12. “**Allowed**” means with respect to any Claim, (a) a Claim that is timely Filed and is evidenced by a Proof of Claim or request for payment of an Administrative Claim; (b) a Claim that is listed in the Schedules as not contingent, not unliquidated, and not disputed, and for which no Proof of Claim, as applicable, has been timely Filed; or (c) a Claim Allowed pursuant to this Combined Disclosure Statement and Plan, or a Final Order of the Bankruptcy Court; *provided that* with respect to a Claim described in clauses (a) and (b) above, such Claim shall be considered Allowed only if and to the extent that (i) such Claim is not otherwise a Disputed Claim (including as to the priority of such Claim), (ii) with respect to such Claim no objection, request for estimation to the allowance, or other dispute with respect to priority or classification thereof has been Filed (or no motion to deem the Schedules amended has been Filed) and the applicable period of time fixed by the Combined Disclosure Statement and Plan to file an objection or such motion has passed, or such an objection or motion is so interposed and the Claim, as applicable, shall have been Allowed by a Final Order and (iii) such Claim is not otherwise subject to disallowance under section 502(d) or bifurcation under section 506(a) of the Bankruptcy Code. Except as otherwise provided in the Combined Disclosure Statement and Plan or an order of the Bankruptcy Court or with respect to Priority Tax Claims, the amount of an Allowed Claim shall not include interest on such Claim from and after the Petition Date. Notwithstanding anything to the contrary herein, no Claim of any Entity subject to section 502(d) of the Bankruptcy Code shall be deemed Allowed unless and until such Entity pays in full the amount that it owes such Debtor, as applicable. “**Allow**” and “**Allowing**” shall have correlative meanings.

13. “**Amended Schedules Bar Date**” means the later of: (i) the General Bar Date or the Governmental Bar Date, as applicable, and (ii) 5:00 p.m. (prevailing Central Time), on the date

that is 21 days from the date on which the Debtors provide notice of the previously unfiled Schedule or amendment or supplement to the Schedules.

14. “**Assets**” means all of the Debtors’ property, rights, and interests that are property of the Estates pursuant to section 541 of the Bankruptcy Code.

15. “**Auction**” has the meaning set forth in the Bidding Procedures Order.

16. “**Avoidance Actions**” means all avoidance and recovery actions or remedies that may be brought on behalf of the Debtors or their Estates under the Bankruptcy Code or applicable non-bankruptcy law, including actions or remedies under sections 544, 547, 548, 550, 551, 552, or 553 of the Bankruptcy Code.

17. “**Bankruptcy Code**” means title 11 of the United States Code, 11 U.S.C. §§ 101–1532, as amended from time to time.

18. “**Bankruptcy Court**” means the United States Bankruptcy Court for the Southern District of Texas.

19. “**Bankruptcy Rules**” means the Federal Rules of Bankruptcy Procedure and any local rules of the Bankruptcy Court, as amended from time to time.

20. “**Bar Date Order**” means any Order setting the General Bar Date, Governmental Bar Date, Administrative Claims Bar Date, Amended Schedules Bar Date, and Rejection Damages Bar Date.

21. “**Bid Deadline**” has the meaning set forth in the Bidding Procedures Order.

22. “**Bidding Procedures**” has the meaning set forth in the Bidding Procedures Order.

23. “**Bidding Procedures Order**” means the Order (A) Approving (I) Bidding Procedures, (II) Form and Manner of Notice of Sale, Auction, and Sale Hearing, and (III) Assumption and Assignment Procedures; (B) Scheduling Auction, Sale Hearing, and Related Deadlines; and (C) Granting Related Relief [Docket No. 193].

24. “**Bitcoin Depot**” means Bitcoin Depot Inc.

25. “**Bitcoin Depot Operating**” means Bitcoin Depot Operating LLC.

26. “**Board**” means the board of directors of Bitcoin Depot.

27. “**Business Day**” means any day other than a Saturday, Sunday, or “legal holiday” (as defined in Bankruptcy Rule 9006(a)).

28. “**Canadian Assets**” means all of the Assets of the Canadian Debtors’ and all of the Assets of the Debtors located in Canada.

29. “**Canadian Charges**” means the court-ordered charges granted by the CCAA Court in the Canadian Proceedings on the Canadian Assets.

30. “**Canadian Debtors**” means Digital Gold Ventures Inc., BitAccess Inc., and Express Vending Inc.

31. “**Canadian Proceedings**” means the recognition proceedings commenced pursuant to Part IV of the *Companies’ Creditors Arrangement Act (Canada)* in respect of the Chapter 11 Cases of the Debtors.

32. “**Cash**” means cash in legal tender of the United States of America and cash equivalents, including bank deposits, checks, and other similar items.

33. “**Cash Collateral Motion**” means the Emergency Motion of Debtors for Entry of Interim and Final Orders (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Confirming Application of the Automatic Stay, (IV) Scheduling a Final Hearing on the Motion, and (V) Granting Related Relief [Docket No. 24].

34. “**Cash Collateral Orders**” means the Interim Cash Collateral Orders and the Final Cash Collateral Order.

35. “**Cause of Action**” or “**Causes of Action**” means any claims, interests, damages, remedies, causes of action, demands, rights, actions, suits, obligations, liabilities, accounts, defenses, offsets, powers, privileges, licenses, liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereinafter arising, contingent or non-contingent, liquidated or unliquidated, secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, in contract, tort, law, equity, or otherwise. Causes of Action also include: (a) all rights of setoff or counterclaim and claims under contracts or for breaches of duties imposed by law; (b) the right to object to or otherwise contest Claims or Interests; (c) claims pursuant to sections 362, 510, 542, 543, 544 through 550, or 553 of the Bankruptcy Code, including Avoidance Actions; and (d) such claims and defenses as fraud, mistake, duress, and usury, and any other defenses set forth in section 558 of the Bankruptcy Code; and (e) any state or foreign law equivalents of any of the foregoing.

36. “**CCAA**” means the *Companies’ Creditors Arrangement Act*, R.S.C., 1985, c. C-36.

37. “**CCAA Court**” means the Ontario Superior Court of Justice (Commercial List).

38. “**Challenges**” means, in accordance with the Interim Cash Collateral Orders, any adversary proceeding or contested matter (i) objecting to or challenging the amount, allowance, validity, perfection, enforceability, priority, or extent of the Term Loan Debt or the Term Loan Liens, or (ii) otherwise asserting or prosecuting any action for preferences, fraudulent transfers or conveyances, other avoidance power claims or any other claims, counterclaims or causes of action, objections, contests, or defenses against any of the Term Loan Secured Parties or their respective subsidiaries, affiliates, officers, directors, managers, principals, employees, agents, financial advisors, attorneys, accountants, investment bankers, consultants, representatives, and other professionals and the respective successors and assigns thereof, in each case in their respective capacity as such.

39. “**Chapter 11 Cases**” means (a) when used with reference to a particular Debtor, the case pending for that Debtor under chapter 11 of the Bankruptcy Code in the Bankruptcy Court

and (b) when used with reference to all the Debtors, the procedurally consolidated chapter 11 cases pending for the Debtors in the Bankruptcy Court under the case caption Bitcoin Depot Inc., et al., Case No. 26-90528 (CML).

40. “**Chief Restructuring Officer**” means Thomas Studebaker in his capacity as chief restructuring officer of the Debtors.

41. “**Claim**” means any claim, as defined in section 101(5) of the Bankruptcy Code, against a Debtor or its Estate.

42. “**Claims and Noticing Agent**” means Kroll, the claims, noticing, and solicitation agent retained by the Debtors in the Chapter 11 Cases.

43. “**Claims Objection Deadline**” means the deadline for objecting to a Claim against a Debtor, which shall be on the date that is the later of (a) 180 days after the Effective Date, subject to extension by order of the Bankruptcy Court, (b) 90 days after the Filing of a Proof of Claim, or (c) such other period of limitation as may be fixed by the Combined Disclosure Statement and Plan, the Confirmation Order, the Bankruptcy Rules or a Final Order for objecting to a Claim; *provided* that the deadline for objecting to Administrative Claims (other than Professional Claims) filed by the Administrative Claims Bar Date shall be 90 days after the Effective Date.

44. “**Claims Register**” means the official register of Claims maintained by the Claims and Noticing Agent.

45. “**Class**” means a class of Claims or Interests as set forth in the Combined Disclosure Statement and Plan pursuant to sections 1122 and 1123(a)(1) of the Bankruptcy Code.

46. “**Clerk**” means the clerk of the Bankruptcy Court.

47. “**Combined Disclosure Statement and Plan**” means this disclosure statement and chapter 11 plan including, without limitation, the Plan Supplement, all exhibits, supplements, appendices and schedules hereto, either in their present form or as the same may be altered, amended or modified from time to time in accordance with the terms hereof.

48. “**Committee**” means any official committee of unsecured creditors of the Debtors appointed by the U.S. Trustee in these Chapter 11 Cases pursuant to section 1102 of the Bankruptcy Code.

49. “**Common Stock**” means Bitcoin Depot’s issued and outstanding shares of common stock.

50. “**Company**” means the Debtors and the Non-Debtor Affiliates.

51. “**Conditional Approval and Procedures Order**” means the Order conditionally approving the Combined Disclosure Statement and Plan, for solicitation purposes only and authorizing the Debtors to solicit acceptances of the Combined Disclosure Statement and Plan.

52. “**Confirmation Date**” means the date on which the Confirmation Order is entered on the Docket.

53. “**Confirmation**” means the Bankruptcy Court’s entry of the Confirmation Order on the Docket of the Chapter 11 Cases, subject to all conditions specified in the Combined Disclosure Statement and Plan having been (a) satisfied or (b) waived pursuant to the Combined Disclosure Statement and Plan.

54. “**Confirmation Hearing**” means the hearing held by the Bankruptcy Court to consider (i) final approval of the Combined Disclosure Statement and Plan as providing adequate information pursuant to section 1125 of the Bankruptcy Code and (ii) confirmation of the Combined Disclosure Statement and Plan pursuant to sections 1128 and 1129 of the Bankruptcy Code, as such hearing may be adjourned or continued from time to time.

55. “**Confirmation Order**” means the Order of the Bankruptcy Court confirming the Combined Disclosure Statement and Plan pursuant to section 1129 of the Bankruptcy Code.

56. “**Consultation Parties**” has the meaning set forth in the Bidding Procedures Order.

57. “**D&O Liability Insurance Policies**” means all unexpired directors’, managers’, and officers’ liability insurance policies (including any D&O Tail Coverage) of any of the Debtors with respect to directors, managers, officers, and employees of the Debtors.

58. “**D&O Tail Coverage**” means coverage under an applicable D&O Liability Insurance Policy that extends beyond the end of the policy period.

59. “**Debevoise**” means Debevoise & Plimpton LLP.

60. “**Debtor Releases**” means the releases granted pursuant to Article IX.B of the Combined Disclosure Statement and Plan.

61. “**Debtor**” or “**Debtors**” mean BCD Merger Sub LLC; BitAccess Inc.; Bitcoin Depot; Bitcoin Depot Operating; HoldCo; BTM International Holdings I LLC; BTM International Holdings II LLC; Cash Ramp LLC; Digital Gold Ventures Inc.; Express Vending Inc.; Intuitive Software LLC; Kiosk HoldCo LLC; Kiosk Technicians, LLC; Kutt, Inc.; Lux Vending Kiosk, LLC; MCA Services Group, LLC; and Mintz Assets, Inc.

62. “**Disallowed**” means, with respect to any Claim, or any portion thereof, that is not Allowed, any Claim that has been or is hereafter listed in the Schedules as contingent, unliquidated, or disputed, and for which no Proof of Claim is or has been timely Filed, is considered Disallowed and shall be expunged without further action by the Debtors or the Liquidation Trustee, as applicable, and without further notice to any party or action, approval, or order of the Bankruptcy Court; *provided, further*, that a Disputed Claim shall not be considered Disallowed until so determined by entry of a Final Order or by agreement between the holder thereof and the Debtors or the Liquidation Trustee, as applicable.

63. “**Disbursing Agent**” means the Entity or Entities selected by the Liquidation Trustee to make or facilitate distributions pursuant to the Combined Disclosure Statement and Plan.

64. “**Disclosure Statement Motion**” means the motion filed by the Debtors requesting that the Bankruptcy Court (i) schedule a hearing on this Combined Disclosure Statement and Plan, (ii) establish objection deadlines, (iii) approve the solicitation materials, and (iv) grant related relief.

65. “**Disputed**” means, with respect to any Claim or Interest, that such Claim or Interest (a) is not yet Allowed, (b) is not Disallowed by the Combined Disclosure Statement and Plan, the Bankruptcy Code, or a Final Order, as applicable, (c) as to which a dispute is being adjudicated by the Bankruptcy Court, including a dispute about the priority or the extent of the secured amount of such claim under section 506(a) of the Bankruptcy Code or otherwise, or another court of competent jurisdiction in accordance with non-bankruptcy law, or (d) is or is hereafter listed in the Schedules as contingent, unliquidated, or disputed and for which a Proof of Claim is or has been timely Filed in accordance with the Bar Date Order or the Combined Disclosure Statement and Plan.

66. “**Dissolution Transactions**” means the transactions that the Debtors or Liquidation Trustee determine to be necessary or appropriate to implement the terms of the Combined Disclosure Statement and Plan and ultimately result in the dissolution or other termination of the legal entities that comprise the Debtors.

67. “**Distribution Date**” means, except as otherwise set forth herein, the date or dates determined by the Debtors or the Liquidation Trustee, upon which the Disbursing Agent shall make distributions to Holders of Allowed Claims entitled to receive distributions under the Combined Disclosure Statement and Plan.

68. “**Distribution Record Date**” means 5:00 p.m., Central Time, on the Confirmation Date.

69. “**Docket**” means the docket in the Chapter 11 Cases maintained by the Clerk.

70. “**Effective Date**” means the day, as determined by the Debtors, that is the Business Day as soon as reasonably practicable after all conditions precedent to the effectiveness of the Combined Disclosure Statement and Plan set forth herein have been satisfied or waived in accordance with the requirements of the Combined Disclosure Statement and Plan.

71. “**Entity**” has the meaning set forth in section 101(15) of the Bankruptcy Code.

72. “**Equipment Financing Agreements**” means, collectively, the VFS Financing Agreement and the NFS Financing Agreement.

73. “**Equipment Financing Agreement Claim**” means any Claim arising under, derived from, secured by, based on, or related to the Equipment Financing Agreements or any other agreement, instrument, or document executed at any time in connection therewith, or any guaranty thereof.

74. “**Equipment Financing Agreement Collateral**” means, collectively, the NFS Collateral and VFS Collateral.

75. “**Equipment Financing Agreement Collateral Proceeds**” means Cash in an amount attributable to any net proceeds of the sale of the applicable Equipment Financing Agreement Collateral, as determined by the Debtors in accordance with the Bidding Procedures Order.

76. “**Equipment Financing Liens**” means, collectively, the NFS Liens and VFS liens.

77. “**Equity Interest**” means all Interests arising from or related to the Common Stock.

78. “**Estate**” means as to each Debtor, the estate created for such Debtor in its Chapter 11 Case pursuant to section 541 of the Bankruptcy Code upon the commencement of such Debtor’s Chapter 11 Case.

79. “**Exculpated Parties**” means the following Entities, each in their respective capacities as such: (a) the Debtors; (b) the Investigation Subcommittee; (c) the Committee; and (d) the members of the Committee and any other statutory committee appointed in the Chapter 11 Cases.

80. “**Executory Contract**” means a contract to which one or more of the Debtors is a party and that is subject to assumption, assumption and assignment, or rejection under section 365 of the Bankruptcy Code.

81. “**File**,” “**Filed**,” or “**Filing**” means file, filed, or filing with the Bankruptcy Court in the Chapter 11 Cases.

82. “**Final Cash Collateral Order**” means the final Order approving the Cash Collateral Motion.

83. “**Final Order**” means as applicable, an order, or judgment of the Bankruptcy Court or other court of competent jurisdiction with respect to the relevant subject matter that has not been reversed, stayed, modified, or amended, and as to which the time to appeal or seek certiorari has expired and no appeal or petition for certiorari has been timely taken, or as to which any appeal that has been taken or any petition for certiorari that has been or may be filed has been resolved by the highest court to which the order or judgment could be appealed or from which certiorari could be sought or the new trial, reargument, or rehearing shall have been denied, resulted in no modification of such order, or has otherwise been dismissed with prejudice.

84. “**First Day Declaration**” means the *Declaration of Thomas Studebaker in Support of the Chapter 11 Cases and First-Day Motions* [Docket No. 23].

85. “**First Interim Cash Collateral Order**” means the *Interim Order (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Confirming Application of the Automatic Stay, (IV) Scheduling a Second Interim Hearing, and (V) Granting Related Relief* [Docket No. 44].

86. “**General Bar Date**” means July 21, 2026, at 5:00 p.m. (prevailing Central Time), pursuant to the Bar Date Order.

87. “**General Unsecured Claim**” means any Claim against any Debtor that is not a Secured Claim, Administrative Claim, Professional Claim, Priority Tax Claim, Senior Priority Lien Claim, Other Priority Claim, Adequate Protection Claim, Term Loan Claim, Equipment Financing Agreement Claim, Intercompany Claim, or Subordinated Claim, to the extent such Claim has not already been paid during the Chapter 11 Cases or assumed by a Purchaser under a 363 Asset Purchase Agreement.

88. “**Governmental Bar Date**” means November 23, 2026, at 5:00 p.m. (prevailing Central Time), pursuant to the Bar Date Order.

89. “**Governmental Unit**” shall have the meaning set forth in section 101(27) of the Bankruptcy Code.

90. “**Hilco**” means, collectively, Hilco Corporate Finance, LLC, Hilco Commercial Industrial, LLC, Hilco Real Estate, LLC, and Hilco IP Services, LLC.

91. “**Holder**” means a Person or Entity holding a Claim against or Interest in a Debtor, as applicable.

92. “**HoldCo**” means BT HoldCo LLC.

93. “**Impaired**” means with respect to a Class of Claims or Interests, a Class of Claims or Interests that is impaired within the meaning of section 1124 of the Bankruptcy Code.

94. “**Independent Member**” means Ivona Smith in her capacity as independent member of the Board and the Investigation Subcommittee.

95. “**Information Officer**” means Alvarez & Marsal Canada Inc. and their counsel, Blake, Cassels & Graydon LLP.

96. “**Insurance Contract**” means any policy of insurance, including the D&O Liability Insurance Policies, under which any of the Debtors could have asserted, did assert or may in the future assert a right to coverage for any claim, together with any other contracts, documents or instruments that pertain or relate to such policy.

97. “**Intercompany Claim**” means any Claim held by a Debtor or an Affiliate against a Debtor or an Affiliate.

98. “**Intercompany Interest**” means any Interest in a Debtor held by another Debtor.

99. “**Interest**” means any equity security (as defined in section 101(16) of the Bankruptcy Code) in any Debtor and any other rights, options, warrants, stock appreciation rights, phantom stock rights, restricted stock units, redemption rights, repurchase rights, convertible, exercisable or exchangeable securities or other agreements, arrangements or commitments of any

character relating to, or whose value is related to, any such interest or other ownership interest in any Debtor.

100. “**Interim Cash Collateral Orders**” means, together, the First Interim Cash Collateral Order, the Second Cash Collateral Order, the Third Interim Cash Collateral Order, and any subsequent Orders approving the Cash Collateral Motion on an interim basis.

101. “**Interim Compensation Order**” means the Order approving procedures for the interim compensation of Professionals in the Chapter 11 Cases.

102. “**Investigation**” means the investigation by the Investigation Subcommittee into whether the Debtors hold any valuable claims or Causes of Action, including, without limitation, claims against current or former officers, directors, insiders, or third parties.

103. “**Investigation Subcommittee**” means the subcommittee of the Restructuring Committee, consisting of Ivona Smith, with the authority to conduct the Investigation and to make a final determination of appropriate action with respect to any Claims or Causes of Action that are the subject of the Investigation.

104. “**IRS**” means the Internal Revenue Service.

105. “**Judicial Code**” means title 28 of the United States Code, 28 U.S.C. §§ 1–4001, as amended from time to time.

106. “**Kroll**” means Kroll Restructuring Administration LLC.

107. “**Lien**” has the meaning set forth in section 101(37) of the Bankruptcy Code.

108. “**Liquidation Trust**” means the trust established on the Effective Date in accordance with the Combined Disclosure Statement and Plan and the Liquidation Trust Agreement.

109. “**Liquidation Trust Accounts**” means the bank accounts to be held in the name of the Liquidation Trustee that are created pursuant to the Combined Disclosure Statement and Plan and the Liquidation Trust Agreement.

110. “**Liquidation Trust Agreement**” means that certain agreement establishing and governing the Liquidation Trust.

111. “**Liquidation Trust Assets**” means all Assets held by the Debtors as of the Effective Date (other than the Non-Contributed Assets), which shall be treated as transferred to and beneficially owned by the Liquidation Trust as of the Effective Date.

112. “**Liquidation Trust Beneficiaries**” means the Holders of Allowed General Unsecured Claims and, if applicable, Holders of Allowed Equipment Financing Agreement Claims.

113. “**Liquidation Trust Expenses**” means the actual expenses (including any taxes imposed on or payable by the Liquidation Trust or in respect of the Liquidation Trust Assets and professional fees) incurred by the Liquidation Trust, any professionals retained by the Liquidation Trust, and any additional amount determined to be necessary by the Liquidation Trustee to adequately reserve for the operating expenses of the Liquidation Trust that shall be paid out of the Liquidation Trust Assets.

114. “**Liquidation Trust Interests**” means the beneficial interests in the Liquidation Trust and rights with respect to the Liquidation Trust Assets to be distributed on a *Pro Rata* basis to the Holders of Allowed General Unsecured Claims and, if applicable, Holders of Allowed Equipment Financing Agreement Claims.

115. “**Liquidation Trust Oversight Board**” means a three-member board with membership appointed by the Committee on the Effective Date, pursuant to the Liquidation Trust Agreement.

116. “**Liquidation Trustee**” means, in its capacity as such, the trustee selected by the Committee on or prior to the Effective Date to serve as the sole officer and/or responsible Person for the Debtors following the Effective Date and to (a) administer the Combined Disclosure Statement and Plan in accordance with its terms and the Liquidation Trust Agreement, (b) serve as the trustee and administrator for the Liquidation Trust, and (c) take such other actions as may be authorized under the Liquidation Trust Agreement, and any successor thereto.

117. “**NFS**” means NFS Leasing, Inc.

118. “**NFS Collateral**” means certain collateral and all proceeds and products thereof, in each case whether then owned or existing or thereafter acquired or arising under the NFS Financing Agreement.

119. “**NFS Financing Agreement**” means that certain *Master Equipment Lease* dated as of November 22, 2021 by and between NFS and Lux Vending, LLC (n/k/a Bitcoin Depot Operating) (as amended or otherwise modified prior to the Petition Date).

120. “**NFS Liens**” means NFS’s asserted security interest in, and lien on the NFS Collateral.

121. “**Non-Contributed Asset**” means (i) property of any Debtor’s Estate that is abandoned under section 554 of the Bankruptcy Code prior to the Effective Date, and (ii) any asset, right, arrangement, non-executory contract, or other property that is listed in the Plan Supplement as a Non-Contributed Asset.

122. “**Non-Debtor Affiliates**” means Brazil BTM Limitada; BTM Solutions India Privat Ltd.; NZ BTM Ltd.; AUS BTM Pty. Ltd.; UK BTM Ltd.; HK BTM Ltd.; and Bitcoin Depot, S.de.R.L. de C.V.

123. “**Non-Released Parties**” means any Persons or Entities identified in the Schedule of Non-Released Parties included in the Plan Supplement, and any Persons or Entities not expressly identified as Released Parties following the conclusion of the Investigation.

124. “**Non-Voting Classes**” means all Classes under this Combined Disclosure Statement and Plan other than Classes 3, 4, and 5.

125. “**Notice of Adjournment of Auction**” means, together, the *Notice of Adjournment of Auction for the Sale of the Debtors’ Assets Free and Clear of any and all Claims, Interests, and Encumbrances* [Docket No. 313], and any other subsequent notices filed on the docket of the Bankruptcy Court further adjourning the Auction.

126. “**Notice of Non-Voting Status**” means the notice to Holders of Claims or Interests not entitled to vote on this Combined Disclosure Statement and Plan informing those Holders of their non-voting status.

127. “**Notice of Winning Bidder**” has the meaning set forth in the Bidding Procedures Order.

128. “**Opt-Out Deadline**” means July 30, 2026 at 5:00 p.m. (prevailing Central Time).

129. “**Opt-Out Form**” means the form received by Holders of Claims and Interests who receive a Notice of Non-Voting Status that allows such Holders to opt out of the releases provided and disclosed in the Combined Disclosure Statement and Plan.

130. “**Order**” means an order or judgment of the Bankruptcy Court as entered on the Docket.

131. “**Other Priority Claims**” means any Claim that is: (a) entitled to priority of payment under section 507(a) of the Bankruptcy Code other than an Administrative Claim or a Priority Tax Claim; or (b) secured by a CCAA Court-ordered charge on the Canadian Assets in the Canadian Proceedings.

132. “**Person**” has the meaning set forth in section 101(41) of the Bankruptcy Code.

133. “**Petition Date**” means the date on which each Debtor filed its voluntary petition for relief commencing the Chapter 11 Cases.

134. “**Plan Objection Deadline**” means the date the Bankruptcy Court establishes as the deadline to File an objection to Confirmation of the Combined Disclosure Statement and Plan.

135. “**Plan Supplement**” means the compilation of documents and forms of documents, agreements, schedules, and exhibits to the Combined Disclosure Statement and Plan (in each case, as may be altered, amended, modified, or supplemented from time to time in accordance with the terms hereof and in accordance with the Bankruptcy Code and Bankruptcy Rules) to be Filed by the Debtors no later than seven (7) days before the Plan Objection Deadline (*provided, however, that the identity of the Released Parties will be filed no later than July 7, 2026*), including the following, as applicable: (a) the Schedule of Retained Causes of Action; (b) a schedule identifying the Non-Contributed Assets; (c) the Liquidation Trust Agreement; (d) the Schedule of Retained Executory Contracts and Unexpired Leases; (e) the Liquidation Analysis; (f) a summary of the findings of the Investigation Subcommittee; (g) the identity of the Released Parties; and (h) the identity of, and the proposed compensation to be paid to, the Liquidation Trustee.

136. “**Post-Confirmation Report**” means post-confirmation reports in accordance with the U.S. Trustee’s Region 7 Guidelines for Debtors-in-Possession.

137. “**Portage Point**” means Triple P TRS, LLC.

138. “**Priority Tax Claim**” means a Claim held by a Governmental Unit of the kind entitled to priority of payment as specified in sections 502(i) and 507(a)(8) of the Bankruptcy Code.

139. “**Pro Rata**” means the proportion that an Allowed Claim in Classes 4, and 5 for each Debtor bears to the aggregate amount of all Allowed Claims in such Classes for each such Debtor. Until all Disputed Claims in a Class are resolved, Disputed Claims shall be treated as Allowed Claims in their face amount for purposes of calculating *Pro Rata* distributions of property to Holders of Allowed Claims in such Class, and Disputed Claims that do not specify an amount shall be treated as Allowed Claims in an amount to be determined in the reasonable discretion of the Debtors or the Liquidation Trustee, as applicable, for purposes of calculating *Pro Rata* distributions of property to Holders of Allowed Claims in such Class.

140. “**Professional**” means any professional Person employed in the Chapter 11 Case pursuant to section 327, 328 or 1103 of the Bankruptcy Code pursuant to an Order of the Bankruptcy Court and to be compensated for services rendered pursuant to sections 327, 328, 329, 330, or 331 of the Bankruptcy Code.

141. “**Professional Claim**” means a Claim by a professional seeking an award by the Bankruptcy Court of compensation for services rendered or reimbursement of expenses incurred through and including the Effective Date under sections 330, 331, 503(b)(2), 503(b)(3), 503(b)(4), or 503(b)(5) of the Bankruptcy Code to the extent such fees and expenses have not been paid pursuant to the Interim Compensation Order or any order of the Bankruptcy Court. To the extent the Bankruptcy Court denies or reduces by a Final Order any amount of a Professional’s requested fees and expenses, then the amount by which such fees or expenses are reduced or denied shall reduce the applicable Allowed Professional Claim.

142. “**Professional Claim Reserve Amount**” means the reasonable estimate of the aggregate amount of Allowed Professional Claims relating to the period prior to the Effective Date as well as an estimated aggregate amount related to the preparation, filing and prosecution of fee applications following the Effective Date, which estimates Professionals shall deliver to the Debtors as set forth in Article III.D of the Combined Disclosure Statement and Plan.

143. “**Professional Fee Escrow Account**” means the escrow account at Kroll the Debtors were authorized and directed to fund pursuant to the Cash Collateral Orders for the sole purpose of reserving for and paying unpaid Allowed Professional Fees which will be funded by the Debtors with Cash as soon as possible after Confirmation and not later than the Effective Date in an amount equal to the Professional Claim Reserve Amount. For the avoidance of doubt, (i) to the extent that the Professional Fee Escrow Account is not sufficient to satisfy in full all Allowed Professional Claims, such Allowed Professional Claims shall nevertheless be paid in full in Cash by the Liquidation Trustee from other available Cash in the Claims Reserve prior to making any distributions to the Holders of Allowed Claims, and (ii) any fees and expenses by Professionals in

connection with preparing fee applications shall be paid by the Liquidation Trustee from the Professional Fee Escrow Account or, if exhausted, from other available Cash in the Claims Reserve prior to making any distributions to the Holders of Allowed Claims.

144. “***Proof of Claim***” means a proof of Claim Filed against any of the Debtors in the Chapter 11 Cases.

145. “***Purchaser***” means any Entity or Entities which will acquire any Assets in connection with a 363 Asset Sale.

146. “***Rejection Damages Bar Date***” means the deadline to File a Proof of Claim for damages relating to the rejection of an Executory Contract or Unexpired Lease, which, pursuant to the Bar Date Order, is the later of: (i) the General Bar Date or the Governmental Bar Date, as applicable, and (ii) 5:00 p.m. (prevailing Central Time) on the date that is 30 days after the effective date of rejection of any executory contracts or unexpired leases of the Debtors and/or abandonment of property in connection therewith.

147. “***Related Party***” means, with respect to any Entity, such Entity’s predecessors, successors, assigns, and present and former Affiliates (whether by operation of law or otherwise) and subsidiaries, and each of their respective managed accounts or funds or investment vehicles, and each of their respective current and former direct and indirect equity holders, officers, directors, managers, principals, shareholders, members, partners, employees, agents, advisory board members, financial advisors, attorneys, accountants, investment bankers, consultants, representatives, management companies, fund advisors, and other professionals, in each case acting in such capacity.

148. “***Released Party***” means each Person or Entity identified as a Released Party in the Plan Supplement as recommended by the Independent Subcommittee and filed on the Bankruptcy Court’s docket no later than July 7, 2026,¹⁴ which may include, each of the following solely in its capacity as such and the extent permitted by applicable law: (a)(i) the Debtors; (ii) the Estates; and (iii) with respect to each Debtor, each Debtor’s directors, managers, members, officers, principals, committees (including special committees or subcommittees), the Investigation Subcommittee, Restructuring Committee, Chief Restructuring Officer, the Information Officer; (iv) each Related Party of each Entity in clauses (a)(i)-(a)(iii); and (b)(i) the Committee and its members, each in their capacities as such; and (ii) with respect to the Committee, its retained Professionals, including its attorneys, and financial advisors; *provided, however*, that in each case, an Entity shall not be a Released Party if it: (x) elects to opt out of the releases set forth in Article IX of the Combined Disclosure Statement and Plan; or (y) timely objects to the releases set forth in Article IX of the Combined Disclosure Statement and Plan and such objection is not resolved before Confirmation. For the avoidance of doubt, the Non-Released Parties shall not be a “Released Party” under the Combined Disclosure Statement and Plan and shall not receive a release under the Combined Disclosure Statement and Plan. **For more information on the Released Parties, see Articles**

¹⁴ Interested parties will be able to obtain and view such filing free of charge at the following website: <https://restructuring.ra.kroll.com/bitcoindepot>.

I.G, I.H, and I.I describing the Independent Investigation, the Committee Investigation, and Potential Released Parties.

149. “**Releasing Parties**” means each of the following, solely in its capacity as such: (a)(i) the Debtors; and (ii) the Estates; (b)(i) all Holders of Claims and Interests that vote to accept the Combined Disclosure Statement and Plan but do not opt out of granting the releases set forth herein; (ii) all Holders of Claims or Interests whose vote to accept or reject the Combined Disclosure Statement and Plan is solicited but that do not vote either to accept or to reject the Combined Disclosure Statement and Plan and do not opt out of granting the releases set forth herein; (iii) all Holders of Claims or Interests that are presumed to accept the Combined Disclosure Statement and Plan but do not opt out of granting the releases set forth herein; (vi) with respect to each of the foregoing parties in clauses (b)(i) through (b)(vi), each of such Entity’s current and former Affiliates; (v) with respect to each of the foregoing parties in clauses (b)(i) through (b)(vi), each of such Entity’s Related Party for which such Entity is legally entitled to bind such Related Party to the releases contained in the Combined Disclosure Statement and Plan under applicable law (in each case, solely in its capacity as such); and (c)(i) the members of any statutory committee, including the Committee, appointed in the Chapter 11 Cases and (ii) such committee’s Professionals.

150. “**Restructuring Committee**” means the special committee of the board of directors of Bitcoin Depot, consisting of Alex Holmes and Ivona Smith, which Restructuring Committee is tasked with, among other things, advising the full Board on matters related to the evaluation of Bitcoin Depot’s strategic alternatives and approving conflict matters.

151. “**Retained Causes of Action**” means those Causes of Action identified on the Schedule of Retained Causes of Action. The Retained Causes of Action will not include any Acquired Assets or claims or Causes of Action released pursuant to the Combined Disclosure Statement and Plan or by separate agreement of the Debtors and approval of the Bankruptcy Court.

152. “**Retained Executory Contracts and Unexpired Leases**” means those Executory Contracts and Unexpired Leases identified on the Schedule of Retained Executory Contracts and Unexpired Leases. The Retained Executory Contracts and Unexpired Leases will not include any Acquired Assets.

153. “**Sale Objection Deadline**” means the deadline set by the Bankruptcy Court pursuant to the Bidding Procedures Order for parties in interest to object to any proposed 363 Asset Sale.

154. “**Sale Order**” means any Order approving the sale of the Acquired Assets.

155. “**Sales Process**” means, together, the sales process for the Debtors’ Assets conducted pursuant to the Bidding Procedures Order.

156. “**Schedule of Retained Causes of Action**” means the schedule of Retained Causes of Action that are to be retained by the Debtors and the Estates and contributed to the Liquidation Trust, which schedule will be filed with the Plan Supplement, as the same may be amended, modified, or supplemented from time to time.

157. “***Schedule of Retained Executory Contracts and Unexpired Leases***” means the schedule of Retained Executory Contracts and Unexpired Leases that are to be retained by the Debtors and the Estates and vested in the Post-Sale Estates, which schedule will be filed with the Plan Supplement, as the same may be amended, modified, or supplemented from time to time.

158. “***Schedules***” means, collectively, the schedules of assets and liabilities, schedules of Executory Contracts and Unexpired Leases, and statements of financial affairs Filed by the Debtors pursuant to section 521 of the Bankruptcy Code and in substantial conformance with the Official Bankruptcy Forms, as the same may have been amended, modified, or supplemented from time to time.

159. “***Second Interim Cash Collateral Order***” means the *Interim Order (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Confirming Application of the Automatic Stay, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief* [Docket No. 184].

160. “***Secured***” means a Claim: (a) secured by a Lien on property in which the applicable Estate has an interest, which Lien is valid, perfected, and enforceable pursuant to applicable law or by reason of a Bankruptcy Court order, or that is subject to setoff pursuant to section 553 of the Bankruptcy Code, to the extent of the value of the creditor’s interest in such Estate’s interest in such property or to the extent of the amount subject to setoff, as applicable, as determined pursuant to section 506(a) of the Bankruptcy Code; or (b) otherwise Allowed pursuant to the Combined Disclosure Statement and Plan as a Secured Claim.

161. “***Senior Priority Liens***” means all enforceable, valid, perfected and unavoidable liens in existence immediately prior to the Petition Date or valid, enforceable and unavoidable liens in existence immediately prior to the Petition Date that are perfected after the Petition Date as permitted by section 546(b) of the Bankruptcy Code, as determined by a Final Order (which may include the Final Cash Collateral Order or the Confirmation Order) or by agreement between the Holder of such Lien and the Debtors or the Liquidation Trustee, other than Term Loan Liens and Equipment Financing Liens.

162. “***Senior Priority Lien Claims***” means any Claims Secured by Senior Priority Liens.

163. “***Silverview***” means Silverview Credit Partners LP.

164. “***Solicitation Package***” means all ballots, notices, and other materials used by the Debtors in respect of the solicitation of votes to accept or reject the Combined Disclosure Statement and Plan.

165. “***Statutory Fees***” means any fees due and payable pursuant to 28 U.S.C. § 1930, together with the statutory rate of interest set forth in 31 U.S.C. § 3717 to the extent applicable.

166. “***Subordinated Claim***” means any Claim, whether or not the subject of an existing lawsuit, (a) arising from rescission of a purchase or sale of any debt or equity securities of the Debtors issued as Interests existing immediately prior to the Effective Date; (b) for damages arising from the purchase or sale of any such security; (c) for violations of the securities laws, misrepresentations, or any similar Claims, including, to the extent related to the foregoing or

otherwise subject to subordination under section 510(b) of the Bankruptcy Code, any attorneys' fees, other charges, or costs incurred on account of the foregoing Claims; or (d) for reimbursement, contribution, or indemnification on account of any such Claim.

167. **"Tax"** means (a) any net income, alternative or add-on minimum, gross income, gross receipts, gross margin, sales, use, ad valorem, value added, transfer, franchise, profits, license, withholding, payroll, employment, excise, severance, stamp, occupation, premium, property, environmental, escheat, unclaimed property or windfall, custom, duty or other tax, governmental fee or like assessment or charge of any kind whatsoever (together in each instance with any interest, penalty, addition to tax or additional amount) imposed by any federal, state, local or foreign taxing authority; or (b) any liability for payment of any amounts of the foregoing types as a result of being a member of an affiliated, consolidated, combined or unitary group, or being a party to any agreement or arrangement whereby liability for payment of any such amounts is determined by reference to the liability of any other Person.

168. **"Tax Code"** means the Internal Revenue Code of 1986, as amended.

169. **"Term Loan Agent"** means Silverview.

170. **"Term Loan Agreement"** means that certain Second Amended and Restated Credit Agreement, dated as of November 1, 2024 (as amended or otherwise modified prior to the Petition Date), by and among (a) Term Loan Borrower, (b) HoldCo, (c) the subsidiary guarantors party thereto, (d) the Term Loan Lenders, and (e) the Term Loan Agent.

171. **"Term Loan Borrower"** means Kiosk HoldCo LLC.

172. **"Term Loan Claim"** means any Claim arising under, derived from, secured by, based on, or related to the Term Loan Facility or any other agreement, instrument, or document executed at any time in connection therewith, or any guaranty thereof.

173. **"Term Loan Documents"** means the Term Loan Agreement and Loan Documents (as defined in the Term Loan Agreement) and any other agreements and documents executed or delivered in connection therewith, each as may be amended or otherwise modified prior to the Petition Date.

174. **"Term Loan Facility"** means the credit facility evidenced by the Term Loan Documents.

175. **"Term Loan Lenders"** means the lenders from time-to-time party to the Term Loan Agreement.

176. **"Term Loan Secured Parties"** means the Term Loan Agent and the Term Loan Lenders.

177. **"Term Loan Settlement"** means any negotiated compromise between the Debtors, Term Loan Secured Parties, and Committee, resolving any Challenge(s) or potential Challenge(s) by the Debtors and/or the Committee.

178. “**Term Loan Settlement Amount**” means an amount agreed pursuant to the Term Loan Settlement, but in any event less than the amount held in the Adequate Protection Account.

179. “**Third Interim Cash Collateral Order**” means the *Interim Order (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Confirming Application of the Automatic Stay, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief* [Docket No. 327].

180. “**Treasury Regulations**” means the treasury regulations promulgated under the Tax Code.

181. “**U.S.**” means the United States of America.

182. “**U.S. Trustee**” means the Office of the United States Trustee for the Southern District of Texas.

183. “**Unexpired Lease**” means a lease to which one or more of the Debtors is a party that is subject to assumption, assumption and assignment, or rejection under section 365 of the Bankruptcy Code.

184. “**Unimpaired**” means with respect to a Class of Claims or Interests, a Class of Claims or Interests that is unimpaired within the meaning of section 1124 of the Bankruptcy Code.

185. “**V&E**” means Vinson & Elkins LLP.

186. “**VFS**” means VFS LLC.

187. “**VFS Collateral**” means certain collateral and all proceeds and products thereof, in each case whether then owned or existing or thereafter acquired or arising under the VFS Financing Agreement.

188. “**VFS Financing Agreement**” means that certain *Master Equipment Finance Agreement* dated as of June 29, 2021 by and between VFS and Lux Vending, LLC (n/k/a Bitcoin Depot Operating) (as amended or otherwise modified prior to the Petition Date).

189. “**VFS Liens**” means VFS’s asserted security interest in, and lien on the VFS Collateral.

190. “**Voting Deadline**” means July 30, 2026 at 5:00 p.m. (CT) (unless such time is extended by the Debtors).

191. “**Wind Down**” means the process following the Effective Date for (i) making distributions pursuant to the Combined Disclosure Statement and Plan; (ii) pursuing, settling, or abandoning Causes of Action; (iii) implementing the Dissolution Transactions; and (iv) winding-down, dissolving, and liquidating the Estates.

192. “**Wind Down Budget**” means the budget, which shall be reasonably satisfactory to the Committee, pursuant to which the Liquidation Trust shall (i) resolve all Disputed Claims,

(ii) make all distributions to Holders of Allowed Claims in accordance with the terms of the Combined Disclosure Statement and Plan, (iii) implement the Wind Down; and (iv) otherwise implement the Combined Disclosure Statement and Plan and carry out its duties hereunder subject to and to the extent set forth in the Combined Disclosure Statement and Plan, the Confirmation Order, or any other Final Order of the Bankruptcy Court entered in connection therewith.

B. Rules of Interpretation.

For purposes hereof: (i) in the appropriate context, each term, whether stated in the singular or the plural, shall include both the singular and the plural, and pronouns stated in the masculine, feminine, or neuter gender shall include the masculine, feminine, and the neuter gender; (ii) unless otherwise specified, any reference herein to a contract, lease, instrument, release, indenture, or other agreement or document being in a particular form or on particular terms and conditions means that the referenced document shall be substantially in that form or substantially on those terms and conditions; (iii) unless otherwise specified, any reference herein to an existing document, schedule, or exhibit, whether or not Filed, having been Filed or to be Filed shall mean that document, schedule, or exhibit, as it may thereafter be amended, modified, or supplemented; (iv) any reference to an Entity as a Holder of a Claim or Interest includes that Entity's successors and assigns; (v) unless otherwise specified, all references herein to "**Articles**" are references to Articles hereof or hereto; (vi) unless otherwise specified, all references herein to exhibits are references to exhibits in the Plan Supplement; (vii) unless otherwise specified, the words "herein," "hereof," and "hereto" refer to the Combined Disclosure Statement and Plan in its entirety rather than to a particular portion of the Combined Disclosure Statement and Plan; (viii) subject to the provisions of any contract, certificate of incorporation, by-law, instrument, release, or other agreement or document entered into in connection with the Combined Disclosure Statement and Plan, the rights and obligations arising pursuant to the Combined Disclosure Statement and Plan shall be governed by, and construed and enforced in accordance with the applicable federal law, including the Bankruptcy Code and Bankruptcy Rules; (ix) captions and headings to Articles are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of the Combined Disclosure Statement and Plan; (x) unless otherwise specified herein, the rules of construction set forth in section 102 of the Bankruptcy Code shall apply; (xi) any term used in capitalized form herein that is not otherwise defined but that is used in the Bankruptcy Code or the Bankruptcy Rules shall have the meaning assigned to that term in the Bankruptcy Code or the Bankruptcy Rules, as the case may be; (xii) all references to docket numbers of documents Filed in the Chapter 11 Cases are references to the docket numbers under the Bankruptcy Court's Docket; (xiii) all references to statutes, regulations, orders, rules of courts, and the like shall mean as amended from time to time, and as applicable to the Chapter 11 Cases, unless otherwise stated; (xiv) the words "include" and "including," and variations thereof, shall not be deemed to be terms of limitation, and shall be deemed to be followed by the words "without limitation"; (xv) references to "Proofs of Claim," "Holders of Claims," "Disputed Claims," and the like shall include "Proofs of Interest," "Holders of Interests," "Disputed Interests," and the like, as applicable; (xvi) any immaterial effectuating provisions may be interpreted by the Debtors or the Liquidation Trustee in such a manner that is consistent with the overall purpose and intent of the Combined Disclosure Statement and Plan all without further notice to or action, order, or approval of the Bankruptcy Court or any other Entity; and (xvii) all references herein to consent, acceptance, or approval may be conveyed by counsel for the respective parties that have such consent, acceptance, or approval rights, including by electronic mail.

Dated: June 24, 2026

Bitcoin Depot Inc.,
on behalf of itself and all other Debtors

By: /s/ Thomas Studebaker
Thomas Studebaker
Chief Restructuring Officer

EXHIBIT B**Redline**

~~THIS COMBINED DISCLOSURE STATEMENT AND PLAN HAS NOT YET BEEN APPROVED BY THE BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF TEXAS, HOUSTON DIVISION. THIS IS NOT A SOLICITATION OF ACCEPTANCE OR REJECTION OF THE COMBINED DISCLOSURE STATEMENT AND PLAN. THE INFORMATION IN THIS COMBINED DISCLOSURE STATEMENT AND PLAN IS SUBJECT TO CHANGE. THIS COMBINED DISCLOSURE STATEMENT AND PLAN IS NOT AN OFFER TO SELL ANY SECURITIES AND IS NOT SOLICITING AN OFFER TO BUY ANY SECURITIES.~~

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§	Case No. 26-90528 (CML)
	§	
BITCOIN DEPOT INC., <i>et al.</i> ,	§	(Chapter 11)
	§	
Debtors. ¹	§	(Jointly Administered)
	§	

**DEBTORS' FIRST AMENDED COMBINED DISCLOSURE
STATEMENT AND CHAPTER 11 PLAN OF LIQUIDATION**

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VINSON & ELKINS LLP

Proposed Counsel to the Debtors and Debtors in Possession

Dated: June 23~~24~~, 2026

¹ The Debtors in these Chapter 11 Cases and the last four digits of their respective federal tax identification numbers (if applicable) may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bitcoindepot>. The location of the Debtors' corporate headquarters is: 8601 Dunwoody Place, Sandy Springs, Georgia 30350.

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Important Disclaimers

This first amended combined disclosure statement and chapter 11 plan of liquidation (as may be further revised, amended, or modified from time to time in accordance with the terms hereof, this “***Combined Disclosure Statement and Plan***”) describes certain statutory provisions, events in the Chapter 11 Cases, the proposed terms of, and certain documents related to the Combined Disclosure Statement and Plan that may be attached and are incorporated by reference. Although the Debtors believe that the information set forth herein is fair and accurate, the summaries set forth herein are qualified in their entirety by the specific provisions of the Bankruptcy Code and the underlying documents being summarized.

The information contained herein or attached hereto is made only as of the date of this Combined Disclosure Statement and Plan unless another time is specified. No representations or warranties are made as to the accuracy of the financial information contained herein or assumptions regarding the Debtors’ business. Except where specifically noted, the financial information contained in this Combined Disclosure Statement and Plan and in the related exhibits has not been audited by a certified public accountant and has not been prepared in accordance with generally accepted accounting principles in the United States or any other jurisdiction.

This Combined Disclosure Statement and Plan has been prepared in accordance with sections 1123 and 1125 of the Bankruptcy Code and Bankruptcy Rule 3016. This Combined Disclosure Statement and Plan is not an offer to sell any securities and is not soliciting an offer to buy any securities. The information contained in this Combined Disclosure Statement and Plan is included for the purpose of soliciting acceptances of the Combined Disclosure Statement and Plan and may not be relied upon for any purpose other than determining how to vote on the Combined Disclosure Statement and Plan. The Debtors are proposing the Combined Disclosure Statement and Plan pursuant to sections 1125 and 1129 of the Bankruptcy Code. The Debtors are the proponents of the Combined Disclosure Statement and Plan within the meaning of section 1129 of the Bankruptcy Code and will ask the Bankruptcy Court to approve this Combined Disclosure Statement and Plan.

This Combined Disclosure Statement and Plan is being proposed on a separate, or debtor-by-debtor, basis for each Debtor for both voting and distribution purposes.

This Combined Disclosure Statement and Plan has not been approved or disapproved by the United States Securities and Exchange Commission (the “***SEC***”), any state securities commission or any securities exchange or association, nor has the SEC, any state securities commission or any securities exchange or association passed upon the accuracy or adequacy of the statements contained herein.

Nothing stated herein shall be deemed or construed as an admission of any fact or liability by any party or be admissible in any proceeding involving the Debtors or any other party or be deemed conclusive evidence of the tax or other legal effects of the Combined Disclosure Statement and Plan. Certain statements contained herein, by nature, are forward-looking and contain estimates and assumptions. **There can be no assurance that such statements, including estimated potential recoveries of claimants, will reflect actual outcomes.**

This Combined Disclosure Statement and Plan should not be construed as providing any business, financial, legal, or tax advice. Therefore, each Holder of a Claim or Interest should consult with its own business, financial, legal, and tax advisors as to any such matters concerning the Combined Disclosure Statement and Plan and the transactions contemplated hereby.

The Debtors support approval of the Combined Disclosure Statement and Plan and recommend all Holders of Claims entitled to vote on the Combined Disclosure Statement and Plan vote to accept the Combined Disclosure Statement and Plan.

However, prior to deciding whether or how to vote on this Combined Disclosure Statement and Plan, each Holder of a Claim that is entitled to vote should carefully review all of the information in this Combined Disclosure Statement and Plan, including the risk factors described in greater detail herein.

ARTICLE I INTRODUCTION AND GENERAL OVERVIEW

A. Company Overview

As of the Petition Date, the Company² owned and operated the largest network of Bitcoin ATMs (“*BTMs*” or “*Kiosks*”) across North America, which enabled customers to buy and sell Bitcoin using cash by providing one-way exchanges of cash-to-Bitcoin. The Company also offered related software products that support BTM operational capabilities and programs allowing customers to purchase Bitcoin through an in-person process and the Bitcoin Depot mobile app (the “*BD App*”).

The Company traces its origins to Lux Vending, LLC (“*Lux*”), a Georgia limited liability company founded by Brandon Mintz and formed on June 7, 2016; Lux was solely owned by BT Assets, Inc. (“*BT Assets*”), which also served as Lux’s sole manager. In July 2021, Lux obtained a controlling interest in BitAccess Inc. (“*BitAccess*”), a Canadian corporation, via a business combination. Lux and BT Assets later entered into a transaction agreement with GSR II Meteora Acquisition Corp., a Delaware special purpose acquisition company formed in October 2021, for the purpose of effectuating a merger. This de-SPAC transaction closed on June 30, 2023, resulting in the formation of Bitcoin Depot, with Bitcoin Depot Operating LLC surviving as an indirect wholly-owned subsidiary of Bitcoin Depot.

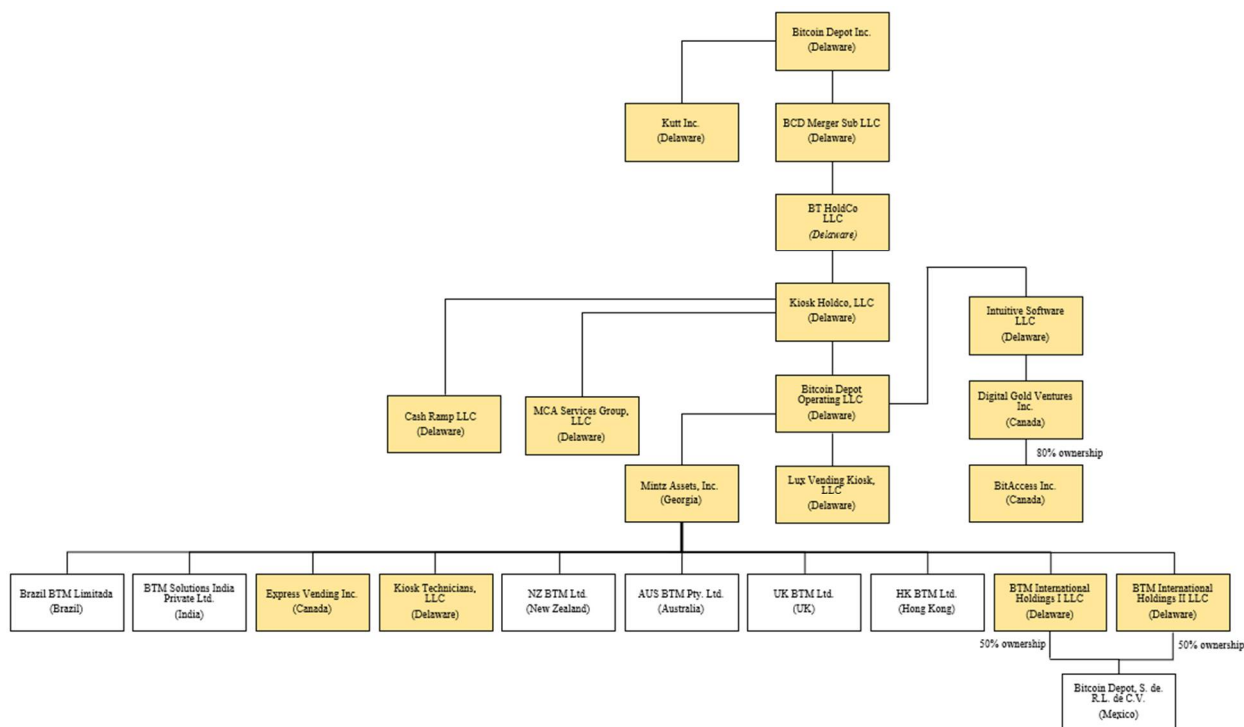
Following the de-SPAC transaction, the Company continued its efforts to develop and expand its businesses, with a particular focus on its network of Kiosks and overseas Bitcoin businesses. As of December 31, 2025, the Company operated approximately 9,700 owned and leased Kiosks across 48 U.S. states, 10 Canadian provinces, and 6 Australian states, generating \$613.6 million in revenue for the year ended December 31, 2025, representing approximately 99.8% of the Company’s total revenue. The Company also operated BDCheckout, a program launched in June 2022 allowing users to purchase Bitcoin at retail checkout counters through transactions initiated on the BD App, which was available at approximately 16,300 retail locations across North America as of December 31, 2025. In addition, the Company operated BitAccess, a leading BTM device and transaction processing system; Kutt, Inc. (“*Kutt*”), a peer-to-peer social betting platform acquired on February 27, 2026 for \$4.5 million; and ReadyBucks, a business advance platform launched on March 10, 2026. Bitcoin Depot’s subsidiaries are located in 9 countries including the United States, and, in connection with the Company’s decision to commence these Chapter 11 Cases, the Company is winding down its foreign subsidiaries in parallel with its domestic operations to preserve value both domestically and abroad.

B. The Debtors’ Corporate Structure

As of the Petition Date, the Company’s organizational structure consisted of twenty-four Entities. Bitcoin Depot is the ultimate parent entity and is publicly owned. Brandon Mintz remains the controlling shareholder of Bitcoin Depot, with remaining shares owned by public shareholders. Bitcoin Depot directly or indirectly owns 23 subsidiaries, 17 of which, together with Bitcoin

² Capitalized terms not immediately defined in this Combined Disclosure Statement and Plan have the meanings ascribed to them in Art. XVI(A) hereto.

Depot, are Debtors in these Chapter 11 Cases, including the borrower and each entity that is a guarantor under the Term Loan Facility. The non-Debtor entities are all foreign entities which, with the exception of non-Debtor AUS BTM Pty. Ltd., have few or no creditors and de minimis assets and operations. Non-Debtor AUS BTM Pty. Ltd. owns approximately 140 Kiosks in Australia and is commencing a wind-down of its assets and operations through an Australian insolvency proceeding. All of the remaining non-Debtor entities have also begun or will imminently begin the process of liquidating and winding down their affairs in their respective jurisdictions. The Company's Canadian subsidiaries are Debtors in these Chapter 11 Cases and commenced insolvency recognition proceedings in Canada following the filing of these Chapter 11 Cases as described in more detail in Art.I.J. Below is a simplified organizational chart of the Company as of the Petition Date, with the Debtor entities highlighted in yellow.³



C. Governmental Regulatory Changes and Enforcement Actions

As discussed in more detail in Bitcoin Depot's Annual Report on Form 10-K filed on March 18, 2026 (the "**Annual Report**")⁴ and the First Day Declaration, several state and local governments have introduced or have pending legislation regarding cryptocurrency, digital or virtual currency and cryptocurrency kiosks specifically. In addition to these new regulations, as described in detail in the Annual Report, various states, including Iowa and Massachusetts,

³ Copies of all Filings in the Chapter 11 Cases can be obtained and viewed free of charge at the following website: <https://restructuring.ra.kroll.com/bitcoinodepot>.

⁴ Copies of the Annual Report can be obtained and viewed free of charge at the following website: <https://ir.bitcoinodepot.com/sec-filings/annual-reports>.

initiated actions against the Company alleging, among other things, violations of state regulations regarding consumer protection, consumer safety, and consumer privacy.

D. Commencement of the Chapter 11 Cases

As explained more fully in the First Day Declaration, prior to the Petition Date, the Company faced significant legal, regulatory, and operational challenges, including lawsuits and investigations from eleven state agencies generally alleging that certain of the Company's operating platforms were being used by third parties to perpetuate fraud in violation of federal and state statutes and anti-money laundering regulations. The Company was also the subject of a voluntary information request by the Securities and Exchange Commission and an investigation by the Federal Trade Commission based on similar allegations. In addition, the Company faced various private civil actions, including an arbitration award in favor of Cash Cloud, Inc. against BitAccess in the approximate amount of \$18.5 million.

In October 2025, the Company announced implementation of a Know Your Customer ("**KYC**") verification process that required customers to provide identification before transacting for any amount of money at a Kiosk. Following implementation of the KYC verification procedures, the Company's revenues declined significantly in the fourth quarter of 2025 and the first quarter of 2026, including a revenue decrease of \$80.7 million, or 49.2%, for the first quarter of 2026 as compared to the first quarter of 2025, primarily due to a decrease in transaction volume driven by a combination of regulatory impacts and enhanced compliance controls. In November 2025, the Company announced a strategic leadership transition effective January 1, 2026, with Brandon Mintz resigning as CEO and taking on the role of Executive Chairman, Scott Buchanan succeeding Mr. Mintz as CEO, and Elizabeth Simer succeeding Mr. Buchanan as COO. On February 13, 2026, Christopher Ryan resigned as Chief Legal Officer and Corporate Secretary and Philip Brown resigned as Chief Compliance Officer, both citing concerns about the Company's compliance practices; in March 2026, Scott Buchanan resigned as CEO, Elizabeth Simer resigned as COO, and Brandon Mintz stepped down as Executive Chairman but remains a member of the Board. In March 2026, the Board appointed Alex Holmes as CEO and Chairman of the Board, and shortly thereafter Christopher Ryan rejoined Bitcoin Depot as General Counsel and Corporate Secretary. In April 2026, the Company retained Portage Point as financial advisor and, effective April 24, 2026, retained V&E as restructuring counsel to evaluate strategic alternatives. On May 13, 2026, the Board appointed Ivona Smith as an independent director, and on May 14, 2026, the Board appointed Thomas Studebaker as the Company's Chief Restructuring Officer and approved the formation of the Restructuring Committee. Ultimately, the new management team's assessment of the business caused the Company to determine to take the Company's BTMs offline and otherwise pause the majority of its operations to focus on asset monetization through a chapter 11 process for the benefit of all stakeholders.

E. Summary of Capital Structure as of the Petition Date

The Debtors entered these Chapter 11 Cases with approximately \$15,594,184 in principal amount of funded debt liabilities as summarized directly below:

Debt Facilities⁵	Approximate Total Principal Amount Outstanding as of the Petition Date	Maturity
Term Loan Facility	\$13,338,000 ⁶	December 2027
Equipment Financing Agreements	\$2,256,184	2026 - 2027
<i>Total Funded Debt</i>	<i>\$15,594,184</i>	

1. Term Loan Facility

Kiosk HoldCo LLC, a wholly-owned indirect subsidiary of Bitcoin Depot, is the borrower under the Term Loan Agreement. The Term Loan Agreement provides for a term loan credit facility in the initial aggregate principal amount of \$36,450,000. In connection with Amendment No. 2, the borrower was required to make a prepayment of \$7,000,000, applied to reduce the aggregate principal amount outstanding under the Term Loan Facility. The obligations under the Term Loan Facility are purported to be secured by a first-priority lien on substantially all of the assets of Debtors Kiosk HoldCo LLC, HoldCo, Bitcoin Depot Operating, Intuitive Software LLC, Digital Gold Ventures Inc., BitAccess Inc., Mintz Assets, Inc., Express Vending Inc., and Kiosk Technicians, LLC.

The Term Loan Facility bears interest at a rate of 17.00% per annum and is scheduled to mature on December 15, 2027. As of the Petition Date, the Debtors anticipate that their prepetition secured lender will likely assert that the Debtors owe approximately \$13,338,000 in principal, \$198,784 in accrued but unpaid interest, and a \$3,100,000 exit fee (the “*Exit Fee*”) under the Term Loan Facility. The Debtors are evaluating whether to file a Challenge with respect to the Term Loan Liens and/or Term Loan Claims asserted by the Term Loan Secured Parties, including as to the allowability and reasonableness of the Exit Fee.

2. Equipment Financing Agreements

In 2023 and 2024, Debtor Bitcoin Depot Operating LLC, as successor to Lux Vending, LLC, became party to approximately ten equipment lease agreements with NFS Leasing, Inc. and five collateralized term loan agreements with VFS LLC to facilitate the lease or purchase of certain kiosks, each as described in more detail below.

Pursuant to that certain Master Equipment Lease, dated as of November 22, 2021, by and between NFS Leasing, Inc. (“*NFS*” and together with VFS and the Term Loan Secured Parties, the “*Prepetition Secured Parties*”) and Lux Vending, LLC (n/k/a Bitcoin Depot Operating) (as

⁵ More information on each of these debt facilities is set forth in the First Day Declaration.

⁶ This projected amount remains subject to any Challenges raised by the Debtors or other parties pursuant to the Interim Cash Collateral Orders.

amended or otherwise modified prior to the Petition Date, the “*NFS Financing Agreement*,” and collectively with any other agreements and documents executed or delivered in connection therewith, each as may be amended or otherwise modified prior to the Petition Date, the “*NFS Financing Documents*”), NFS extended loans and other financial accommodations to Lux Vending, LLC (n/k/a Bitcoin Depot Operating), as customer, pursuant to the NFS Financing Documents. As more fully set forth in the NFS Financing Documents, prior to the Petition Date, NFS asserts a security interest in, and lien on certain collateral and all proceeds and products thereof, in each case whether then owned or existing or thereafter acquired or arising (the “*NFS Collateral*”).

Pursuant to that certain Master Equipment Finance Agreement, dated as of June 29, 2021, by and between VFS LLC (“*VFS*”) and Lux Vending, LLC (n/k/a Bitcoin Depot Operating) (as amended or otherwise modified prior to the Petition Date, the “*VFS Financing Agreement*,” and collectively with any other agreements and documents executed or delivered in connection therewith, each as may be amended or otherwise modified prior to the Petition Date, the “*VFS Financing Documents*” and together with the NFS Financing Documents, the “*Equipment Financing Agreements*”), VFS extended loans and other financial accommodations to Lux Vending, LLC (n/k/a Bitcoin Depot Operating), as customer, pursuant to the VFS Financing Documents. As more fully set forth in the VFS Financing Documents, prior to the Petition Date, VFS asserts a security interest in, and lien on all Collateral (as defined in the VFS Financing Documents) and all proceeds and products thereof, in each case whether then owned or existing or thereafter acquired or arising (the “*VFS Collateral*” and together with the NFS Collateral, the “*Equipment Financing Agreement Collateral*”).

As of the Petition Date, the Debtors’ aggregate principal amount of the funded debt obligations on account of the Equipment Financing Agreements totaled approximately \$2,256,184, consisting of approximately \$845,078 under the NFS Equipment Agreements and approximately \$1,411,106 under the VFS Equipment Agreements.

F. Negotiation of the Use of Cash Collateral

Prior to and immediately following the Petition Date, the Debtors and certain of their Advisors engaged in extensive arm’s-length, good-faith negotiations with the Term Loan Secured Parties to negotiate the use of Cash Collateral. The Bankruptcy Court authorized the use of Cash Collateral pursuant to the Cash Collateral Orders. The access to Cash Collateral enabled the Debtors to, among other things, honor employee benefits and wages, procure goods and services, and fund general and corporate business needs, and the administration of these Chapter 11 Cases.

Pursuant to the Interim Cash Collateral Orders, on May 21, 2026, the Debtors deposited \$17,220,000 into the Adequate Protection Account which funds shall be maintained in such account and not utilized by the Debtors or any other party except by further order of the Court. Under the Interim Cash Collateral Orders, the Debtors deadline to assert any Challenges objecting to the validity of the Term Loan Liens and the Term Loan Claims is ~~June 24~~ July 8, 2026 and the Committee’s deadline to assert any such Challenges, subject to the requirements of the Interim Cash Collateral Orders, is the earlier of (a) the date of entry of an order confirming a chapter 11 plan in these Chapter 11 Cases, or (b) seventy-five calendar days from the entry of the First Interim Cash Collateral Order (e.g. August 3, 2026).

G. Independent Investigation

In connection with their restructuring and liquidation efforts, the Debtors appointed Alex Holmes and Ivona Smith to the Restructuring Committee and appointed Ms. Smith to the investigation subcommittee thereof (“**Investigation Subcommittee**”). The Investigation Subcommittee is vested with authority to investigate, evaluate, and advise the Board on whether the Company holds any valuable claims or causes of action, including, without limitation, claims against current or former officers, directors, insiders, or third parties, and to make a final determination of appropriate action with respect to any such claims. The Investigation Subcommittee has retained Debevoise & Plimpton LLP as independent counsel and Shannon Lee Beatty LLP as local and conflicts counsel.

The Investigation Subcommittee, with the support of Debevoise and the cooperation of the Company and the Debtors’ advisors, is conducting an investigation consistent with its mandate during these Chapter 11 Cases (the “**Investigation**”). The Investigation is being conducted for purposes of identifying claims that should be preserved and assessing the appropriate scope of releases, if any, and is not and will not constitute a final adjudication of liability, damages, solvency, or any other ultimate merits determination.

In furtherance of the Investigation, at the outset, at the direction of the Investigation Subcommittee, Debevoise had numerous discussions with V&E and Company personnel in order to identify sources of documents and information, custodians, and witnesses of potential relevance to the Investigation. Debevoise also made targeted information requests to the Company and Portage Point, including but not limited to requests for board materials, financial information, internal communications, debt documents, information concerning prepetition transactions, and other materials. In addition, Debevoise collected hundreds of gigabytes of electronic documents and data from the Company and relevant document custodians, conducted targeted searches of such materials to locate additional material germane to the Investigation, and has leveraged that material to conduct numerous witness interviews, which activities remain ongoing. Debevoise also has engaged in discussions with counsel to the Committee and is coordinating with Committee counsel to provide documents and information and rolling updates on the progress of the Investigation and to receive information from the Committee and its constituents that may be helpful in the Investigation.

The Investigation Subcommittee expects to conclude the Investigation and will be in a position to make final recommendations regarding the scope of releases and the identification of Released Parties and retained causes of action, in each event as applicable, ~~in advance of the Plan Supplement filing deadline of July 16, 2026~~ no later than July 7, 2026. Based on the Investigation Subcommittee’s recommendations, the Debtors will file the identity of the Released Parties on the Bankruptcy Court’s docket no later than July 7, 2026. Interested parties will be able to obtain and view such filing free of charge at the following website: <https://restructuring.ra.kroll.com/bitcoindepot>.

H. Committee Investigation

The Combined Disclosure Statement and Plan provides that holders of allowed General Unsecured Claims will receive Liquidating Trust Interests. In order to help maximize the value of

the Liquidating Trust Interests, the Committee is conducting its own investigation into estate claims or causes of action and whether or not certain parties should be released (the “**Committee Investigation**”). The Committee Investigation will help identify valuable causes of action for the Liquidating Trustee and will help ensure that the Debtors take a narrow approach to releases under the Combined Disclosure Statement and Plan. The Committee intends to work closely with the Investigation Subcommittee and its advisors; provided the Committee reserves all rights with respect to the Investigation Subcommittee’s conclusions. At this time, the Committee cannot estimate projected recoveries on account of allowed General Unsecured Claims.

I. Potential Released Parties and Plan Supplement

Upon the conclusion of the Investigation, the Investigation Subcommittee will make final recommendations regarding the Persons and Entities to be included as Released Parties, if any, pursuant to the Combined Disclosure Statement and Plan. The Investigation Subcommittee’s final recommendations and a summary of its conclusions, along with the identities of the Persons and Entities that will be deemed Released Parties, if any, will be included in the Plan Supplement. For the avoidance of doubt, those Persons and Entities not expressly determined by the Investigation Subcommittee to be Released Parties shall be Non-Released Parties.

Potential Released Parties may include, among others, each of the following solely in its capacity as such and the extent permitted by applicable law: (a)(i) the Debtors; (ii) the Estates; and (iii) with respect to each Debtor, each Debtor’s directors, managers, members, officers, principals, committees (including special committees or subcommittees), the Investigation Subcommittee, Restructuring Committee, Chief Restructuring Officer, the Information Officer; (iv) each Related Party of each Entity in clauses (a)(i)-(a)(iii); and (b)(i) the Committee and its members, each in their capacities as such; and (ii) with respect to the Committee, its retained Professionals, including its attorneys, and financial advisors; *provided, however*, that in each case, an Entity shall not be a Released Party if it: (x) elects to opt out of the releases set forth in Article IX of the Combined Disclosure Statement and Plan; or (y) timely objects to the releases set forth in Article IX of the Combined Disclosure Statement and Plan and such objection is not resolved before Confirmation. For the avoidance of doubt, the Non-Released Parties shall not be a “Released Party” under the Combined Disclosure Statement and Plan and shall not receive a release under the Combined Disclosure Statement and Plan.

For the avoidance of doubt the Persons and Entities that will be deemed Released Parties remains subject in all respects to the Investigation Subcommittee’s findings and recommendations at the conclusion of the Investigation. Notwithstanding the forgoing, the Independent Member, the Chief Restructuring Officer, and the Information Officer will be Released Parties. ~~Any Person or Entity that is a Released Party shall be obligated to provide reasonable cooperation to the Liquidation Trustee in the Liquidation Trustee’s pursuit of Retained Causes of Action against any Non-Released Party.~~

J. The Debtors’ Operational First-Day Motions and Certain Related Relief

In addition to the Cash Collateral Motion, to minimize disruption to the Debtors’ operations and monetization efforts, upon the commencement of these Chapter 11 Cases, the Debtors filed various motions seeking authority to, among other things: (a) continue using the Debtors’ existing

cash management system; (b) pay certain prepetition Claims owed to employees and on account of employee benefit programs and to continue offering employee benefit programs postpetition; and (c) pay certain vendor Claims in the ordinary course of business. On May 19, 2026, the Bankruptcy Court granted the relief sought by the Debtors. Subsequently, on June 9, 2026, the Bankruptcy Court granted such relief, and other relief, on a final basis.

K. Canadian Recognition Proceeding

On May 22, 2026, Bitcoin Depot, in its capacity as foreign representative, commenced an ancillary proceeding in Canada (the “*Canadian Proceedings*”) on behalf of the Debtors’ estates, including the estates of Debtors’ Digital Gold Ventures Inc., BitAccess Inc., and Express Vending Inc. (collectively, the “*Canadian Debtors*”), under the Companies’ Creditors Arrangement Act (the “*CCAA*”) in the Ontario Superior Court of Justice (Commercial List) (the “*Canadian Court*”) in order to, among other things, protect the Debtors’ assets in Canada. Alvarez & Marsal Canada Inc. was appointed by the Canadian Court as the information officer in the Canadian Proceedings (the “*Information Officer*”). On June 11, 2026, the Canadian Court granted the Canadian Debtors’ requests to recognize and give effect in Canada to subsequent orders entered by the U.S. Court, including the Bidding Procedures Order and the Rejection Procedures Order.

L. Appointment of the Committee

On May 28, 2026, the U.S. Trustee appointed the Committee [Docket No. 101]. The six members of the Committee are: Cash Cloud, Inc., WPS Kiosk Partners LLC, Loomis Armored US, LLC, OptConnect, Inc., Legacy Vending Fund I, LLC, and Bibbeo. The Committee has proposed to retain Willkie Farr & Gallagher LLP as legal counsel and Berkeley Research Group, LLC as its financial advisor.

M. Rejection Procedures Order

On June 9, 2026, the Bankruptcy Court entered an order (the “*Rejection Procedures Order*”) approving certain procedures for the rejection of the Debtors’ executory contracts and unexpired leases and the abandonment of personal property in connection therewith (as applicable) (the “*Rejection Procedures*”). On June 10, 2026, the Debtors filed six Omnibus Rejection Notices, each accompanied by a schedule listing the contracts and/or personal property (if any) the Debtors propose to reject and/or abandon and the effective date of such rejection or abandonment. The Debtors are continuing to evaluate the potential rejection of additional executory contracts and unexpired leases and the abandonment of additional personal property in the Debtors’ business judgment.

N. Postpetition Sales Process and Bidding Procedures Order

The Debtors are conducting a sale process led by Hilco for the sale of substantially all of their Assets. On June 10, 2026, the Bankruptcy Court entered the Bidding Procedures Order, which approved the Bidding Procedures, the form and manner of notice of the sale, any Auction, the Sale Hearing, and the Assumption and Assignment Procedures, and authorized the Debtors to implement and modify the Bidding Procedures, subject to the Bidding Procedures Order. The Bidding Procedures Order also provides that the Debtors will not sell state money-transmitter licenses or Bitcoin ATM customer information without further Court order, except for certain Kutt

or ReadyBucks customer information to the extent permitted by applicable law and the Debtors' privacy policies. The key dates and deadlines established by the Bidding Procedures Order are set forth below:⁷

Date and Time	Event or Deadline
10 days after service of the Assumption and Assignment Notice	Assumption and Assignment Objection Deadline. Deadline by which parties must file any Assumption and Assignment Objection.
June 22, 2026 at 5:00 p.m. (prevailing Central Time)	Bid Deadline.
June 23, 2026 at 9:00 a.m. (prevailing Central Time)	Auction (if any). The Auction will be held either (a) at the offices of Vinson & Elkins, LLP, 1114 Avenue of the Americas, 32nd Floor New York, New York 10036, (b) virtually, or (c) at such later date and time or other location, as selected by the Debtors in accordance with the Bidding Procedures.
June 24, 2026 at 5:00 p.m. (prevailing Central Time)	Notice of Winning Bidder(s). The date by which the Debtors will file with the Court the notice identifying the Winning Bidder(s).
June 29, 2026 at 5:00 p.m. (prevailing Central Time)	Sale Objection Deadline. Deadline by which parties must file any Sale Objection.
July 2, 2026 at 9:00 a.m. (prevailing Central Time)	Sale Hearing. ⁸

On the Bid Deadline, the Debtors received several bids for Assets. Pursuant to the Bidding Procedures, and in consultation with the Consultation Parties, the Debtors filed the Notice of Adjournment of Auction to allow more time to evaluate the bids submitted. This evaluation includes, among other things, analyzing bids submitted for different but partially overlapping Assets and evaluating non-conforming bids. As of the date hereof, the Sale Process remains ongoing. The Debtors will announce the results of the Sale Process by filing a notice on the docket in accordance with the Bidding Procedures and the Bidding Procedures Order.

⁷ To the extent such terms are not otherwise defined herein, capitalized terms are used as defined in the Bidding Procedures Order.

⁸ If applicable, Bitcoin Depot Inc., in its capacity as foreign representative, shall also seek an Order of the Canadian Court (the "**Canadian Sale Order**"), among other things, (a) recognizing and enforcing the Sale Order in Canada, and (b) approving the sale of the Assets of the Canadian Debtors and of the other Debtors in Canada (collectively, the "**Canadian Assets**") to the applicable Winning Bidder or Winning Bidders in accordance with the applicable binding purchase agreement(s).

O. Treatment and Estimated Recoveries of Claims and Interests under the Combined Disclosure Statement and Plan

The Debtors expect to be able to pay all Allowed Administrative Claims and Priority Claims in full from Cash on hand and the proceeds of any 363 Asset Sale.

The following table summarizes: (a) the treatment of Claims and Interests under the Combined Disclosure Statement and Plan; (b) which Classes are Impaired by the Combined Disclosure Statement and Plan; (c) which Classes are entitled to vote on the Combined Disclosure Statement and Plan; and (d) the estimated recoveries for Holders of Claims and Interests. The following table is qualified in its entirety by reference to the full text of the Combined Disclosure Statement and Plan.

Class	Claim or Interest	Projected Principal Amount of Claims	Summary of Treatment	Estimated Recovery
1	Senior Priority Lien Claims	N/A	Payment in full in Cash	100%
2	Other Priority Claims	N/A	Payment in full in Cash	100%
3	Term Loan Claims	\$13,338,000 ⁹	Cash	To be determined
4	Equipment Financing Agreement Claims	\$2,256,184	Cash	To be determined
5	General Unsecured Claims	Impaired	Liquidating Trust Interests	To be determined ¹⁰
6	Intercompany Claims	Unimpaired/Impaired	N/A	N/A
7	Subordinated Claims	Impaired	N/A	None
8	Intercompany Interests	Unimpaired/Impaired	N/A	N/A
9	Equity Interests	Impaired	N/A	None

P. Releases and Exculpation

As more fully detailed in Article IX hereof, the Combined Disclosure Statement and Plan contains Debtor Releases, releases of the Released Parties by the Releasing Parties, and an exculpation of the Exculpated Parties. Please carefully review the release and exculpation provisions.

⁹ As Described herein, the Term Loan Secured Parties also asserts the Exit Fee. The Debtors are evaluating whether to file a Challenge with respect to the Term Loan Liens and/or Term Loan Claims asserted by the Term Loan Secured Parties, including as to the allowability and reasonableness of the Exit Fee.

¹⁰ The estimated recoveries for Classes 4 and 5 will be impacted by the results of the Debtors' ongoing Sales Process.

ARTICLE II CONFIRMATION AND VOTING PROCEDURES

A. Confirmation Procedure

1. Confirmation Hearing

On June ~~1~~~~2~~~~3~~~~4~~~~5~~~~6~~~~7~~~~8~~~~9~~~~10~~~~11~~~~12~~~~13~~~~14~~~~15~~~~16~~~~17~~~~18~~~~19~~~~20~~~~21~~~~22~~~~23~~~~24~~~~25~~~~26~~~~27~~~~28~~~~29~~~~30~~~~31~~, 2026, the Bankruptcy Court entered the Conditional Approval and Procedures Order conditionally approving the Combined Disclosure Statement and Plan, for solicitation purposes only and authorizing the Debtors to solicit acceptances of the Combined Disclosure Statement and Plan. The Confirmation Hearing has been scheduled for ~~July~~~~1~~~~2~~~~3~~~~4~~~~5~~~~6~~~~7~~~~8~~~~9~~~~10~~~~11~~~~12~~~~13~~~~14~~~~15~~~~16~~~~17~~~~18~~~~19~~~~20~~~~21~~~~22~~~~23~~~~24~~~~25~~~~26~~~~27~~~~28~~~~29~~~~30~~~~31~~ ~~August~~ ~~7~~, 2026 in Courtroom 402, Floor 4, 515 Rusk Avenue, Houston, Texas 77002 to consider, among other things, (a) final approval of the Combined Disclosure Statement and Plan as providing adequate information pursuant to section 1125 of the Bankruptcy Code, and (b) confirmation of the Combined Disclosure Statement and Plan pursuant to section 1129 of the Bankruptcy Code. The Confirmation Hearing may be adjourned from time to time by the Debtors without further notice, except for an announcement of the adjourned date made at the Confirmation Hearing or by Filing a notice with the Bankruptcy Court. Parties wishing to participate in the Confirmation Hearing may do so in person or remotely through video or audio access as provided on the Bankruptcy Court's website.

2. Procedure for Objections

Any objection to final approval of the Combined Disclosure Statement and Plan as providing adequate information pursuant to section 1125 of the Bankruptcy Code and/or Confirmation of the Combined Disclosure Statement and Plan must be made in writing and Filed with the Bankruptcy Court and served on (a) proposed counsel to the Debtors, Vinson & Elkins LLP, 845 Texas Avenue, Suite 4700, Houston, Texas 77002, Attn: Paul E. Heath and Sara Zogelman, and 1114 Avenue of the Americas, 32nd Floor New York, New York 10036, Attn: David S. Meyer and Jessica C. Peet; (b) counsel to the Term Loan Agent, Alston & Bird LLP, 90 Park Avenue, New York, New York 10016, Attn: James Vincequerra (c) the U.S. Trustee, 515 Rusk Street, Suite 3516, Houston, Texas 77002, Attn: Andrew Jimenez and Ha Nguyen; (d) proposed counsel to the Official Committee of Unsecured Creditors appointed in these Chapter 11 Cases, Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, New York 10019, Attn: James H. Burbage and Emma Karim; and (e) those persons who have formally appeared in these Chapter 11 Cases and requested service pursuant to Bankruptcy Rule 2002, in each case, by no later than ~~1~~~~2~~~~3~~~~4~~~~5~~~~6~~~~7~~~~8~~~~9~~~~10~~~~11~~~~12~~~~13~~~~14~~~~15~~~~16~~~~17~~~~18~~~~19~~~~20~~~~21~~~~22~~~~23~~~~24~~~~25~~~~26~~~~27~~~~28~~~~29~~~~30~~~~31~~ ~~July~~ ~~30~~, 2026 at ~~1~~~~2~~~~3~~~~4~~~~5~~~~6~~~~7~~~~8~~~~9~~~~10~~~~11~~~~12~~~~13~~~~14~~~~15~~~~16~~~~17~~~~18~~~~19~~~~20~~~~21~~~~22~~~~23~~~~24~~~~25~~~~26~~~~27~~~~28~~~~29~~~~30~~~~31~~ ~~5:00 p.m. (CT)~~. **Unless an objection is timely Filed and served, it may not be considered by the Bankruptcy Court at the Confirmation Hearing.**

3. Eligibility to Vote on the Combined Disclosure Statement and Plan

Unless otherwise ordered by the Bankruptcy Court, only Holders of Claims in Classes 3, 4, and 5 may vote on the Combined Disclosure Statement and Plan. Further, subject to the tabulation procedures approved by the Conditional Approval and Procedures Order, to vote on the Combined Disclosure Statement and Plan, you must hold a Claim in Class 3, 4, or 5.

4. Solicitation Notice

All Holders of Claims in Classes 3, 4, and 5 will receive (a) notice of the Confirmation Hearing on the Combined Disclosure Statement and Plan (the “**Confirmation Hearing Notice**”) setting forth: (i) the deadline to vote on the Combined Disclosure Statement and Plan, (ii) the deadline to object to Confirmation of the Combined Disclosure Statement and Plan, (iii) procedures for Filing objections and responses to the final approval of the adequacy of the Combined Disclosure Statement and Plan or to confirmation thereof, (iv) the time, date, and place of the Confirmation Hearing, and (v) a QR Code that provides electronic access to the website maintained by the Claims and Noticing Agent which contains all documents required to vote on the Combined Disclosure Statement and Plan; and (b) a form of ballot.

The Debtors are soliciting votes from Holders of Claims or Interests in Classes 3, 4, and 5. The votes are being solicited on a Debtor by Debtor basis. All other Classes of Claims and Interests are not being solicited (collectively, the “Non-Voting Classes”). Holders of Claims and Interests in the Non-Voting Classes will receive the Notice of Non-Voting Status that allows such Holders to opt out of the releases provided and disclosed in this Combined Disclosure Statement and Plan. In addition, subject to approval by the Bankruptcy Court, the Debtors proposed not to distribute Solicitation Packages, other solicitation materials, or a Non-Voting Status Notice and Opt-Out Form to: (a) any party to whom the notice of the Disclosure Statement Motion was sent but was subsequently returned as undeliverable without a forwarding address; and (b) the Holders of Class 6 Intercompany Claims, Class 7 Subordinated Claims, Class 8 Intercompany Interests, and Class 9 Equity Interests.

The deadline for Holders of Claims and Interests in the Non-Voting Classes to submit their Opt-Out Forms is ~~July 30~~ July 30, 2026 at 5:00 p.m. (prevailing Central Time) (the “Opt-Out Deadline”).

5. Procedure/Voting Deadlines for Classes 3, 4, and 5

In order for your ballot to count, you must either (1) complete an electronic ballot at ~~https://restructuring.ra.kroll.com/bitcoindepot~~ by clicking “EBallot” under the case action section of the website and following the instructions for ballot submission, or (2) complete, date, sign and properly mail, courier, or personally deliver a paper ballot to the Claims and Noticing Agent at the following applicable addresses: (a) if by first-class mail, ~~Bitcoin Depot Inc. Ballot Processing Center c/o Kroll Restructuring Administration LLC 850 3rd Avenue, Suite 412 Brooklyn, NY 11232~~ or (b) if by hand delivery or overnight mail, ~~Bitcoin Depot Inc. Ballot Processing Center c/o Kroll Restructuring Administration LLC 850 3rd Avenue, Suite 412 Brooklyn, NY 11232~~. BALLOTS SENT BY FACSIMILE TRANSMISSION OR E-MAIL ARE NOT ALLOWED AND WILL NOT BE COUNTED.

Ballots must be submitted electronically, or the Claims and Noticing Agent must physically receive original ballots by mail or overnight delivery, on or before ~~July 30~~ July 30, 2026 at 5:00 p.m. (CT) (unless such time is extended by the Debtors) (the “**Voting Deadline**”). Subject to the tabulation procedures approved by the Conditional Approval and Procedures Order, you may not

change your vote once a ballot is submitted electronically, or the Claims and Noticing Agent receives your original paper ballot.

Subject to the tabulation procedures approved by the Conditional Approval and Procedures Order, any ballot that is timely and properly submitted electronically or received physically will be counted and will be deemed to be cast as an acceptance, rejection, or abstention, as the case may be, of the Combined Disclosure Statement and Plan.

6. Acceptance of the Combined Disclosure Statement and Plan

Your acceptance of the Combined Disclosure Statement and Plan is important. In order for the Combined Disclosure Statement and Plan to be accepted by an Impaired Class of Claims, a majority in number (*i.e.*, more than half) and at least two-thirds in dollar amount of the Claims voting (of each impaired Class of Claims) must vote to accept the Combined Disclosure Statement and Plan. At least one impaired Class of Creditors, excluding the votes of insiders, must actually vote to accept the Combined Disclosure Statement and Plan. The Debtors recommend that you vote to accept the Combined Disclosure Statement and Plan. **YOU ARE URGED TO COMPLETE, DATE, SIGN AND PROMPTLY SUBMIT YOUR BALLOT. PLEASE BE SURE TO COMPLETE THE BALLOT PROPERLY AND LEGIBLY IDENTIFY THE EXACT AMOUNT OF YOUR CLAIM AND THE NAME OF THE CREDITOR.**

7. Elimination of Vacant Classes

Any Class of Claims or Interests that does not contain, as of the date of commencement of the Confirmation Hearing, a Holder of an Allowed Claim or Interest, or a Holder of a Claim temporarily allowed under Bankruptcy Rule 3018, shall be deemed deleted from the Combined Disclosure Statement and Plan for all purposes, including for purposes of determining acceptance of the Combined Disclosure Statement and Plan by such Class under section 1129(a)(8) of the Bankruptcy Code.

B. Statutory Requirements for Confirmation

The Bankruptcy Court will confirm the Combined Disclosure Statement and Plan only if it meets all of the applicable requirements of section 1129 of the Bankruptcy Code. Among other requirements, because certain Impaired Classes are deemed to reject the Combined Disclosure Statement and Plan, the Combined Disclosure Statement and Plan must not “discriminate unfairly” against and be “fair and equitable” with respect to such Classes and must be feasible. The Bankruptcy Court must also find, among other things, that:

- a. the Combined Disclosure Statement and Plan has classified Claims and Interests in a permissible manner;
- b. the Combined Disclosure Statement and Plan complies with the technical requirements of chapter 11 of the Bankruptcy Code; and
- c. the Combined Disclosure Statement and Plan has been proposed in good faith.

1. Classification of Claims and Interests

Section 1122 of the Bankruptcy Code requires the Combined Disclosure Statement and Plan to place a Claim or Interest in a particular Class only if such Claim or Interest is substantially similar to the other Claims or Interests in such class. The Debtors believe that the Combined Disclosure Statement and Plan's classifications place substantially similar Claims or Interests in the same Classes, and, thus, meet the requirements of section 1122 of the Bankruptcy Code.

2. Impaired Claims or Interests

Pursuant to section 1126 of the Bankruptcy Code, only the Holders of Claims in Classes Impaired by the Combined Disclosure Statement and Plan and that may potentially receive a payment or distribution under the Combined Disclosure Statement and Plan may vote on the Combined Disclosure Statement and Plan. Pursuant to section 1124 of the Bankruptcy Code, a Class of Claims or Interests may be Impaired if the Combined Disclosure Statement and Plan alters the legal, equitable or contractual rights of the Holders of such Claims or Interests treated in such Class. The Holders of Claims in Classes not Impaired by the Combined Disclosure Statement and Plan are deemed to accept the Combined Disclosure Statement and Plan and do not have the right to vote on the Combined Disclosure Statement and Plan. The Holders of Claims or Interests in any Class which will not receive any payment or distribution or retain any property pursuant to the Combined Disclosure Statement and Plan are deemed to reject the Combined Disclosure Statement and Plan and do not have the right to vote. Finally, the Holders of Claims or Interests whose Claims or Interests are not classified under the Combined Disclosure Statement and Plan are not entitled to vote on the Combined Disclosure Statement and Plan.

3. Best Interests Test and Liquidation Analysis

Section 1129(a)(7) of the Bankruptcy Code requires that each Holder of an Impaired Claim or Interest either (a) accept the Combined Disclosure Statement and Plan, or (b) receive or retain under the Combined Disclosure Statement and Plan property of a value, as of the Effective Date, that is not less than the value such Holder would receive if the Debtors were liquidated under chapter 7 of the Bankruptcy Code. A hypothetical chapter 7 liquidation analysis (the "**Liquidation Analysis**") will be included in the Plan Supplement.

To calculate the probable distribution to Holders of each Impaired Class of Claims and Interests if the Debtors were liquidated under chapter 7, the Bankruptcy Court must first determine the aggregate dollar amount that would be generated from the Assets if the Chapter 11 Cases were converted to chapter 7 cases under the Bankruptcy Code. Because the Combined Disclosure Statement and Plan is a liquidating plan, the "liquidation value" in the Liquidation Analysis for purposes of the "best interests" test is substantially similar to the estimates of the results of the chapter 11 liquidation contemplated by the Combined Disclosure Statement and Plan. The Debtors believe, however, that in a chapter 7 liquidation, there would be additional costs, expenses and delays that would be incurred as a result of the appointment of one or more chapter 7 trustees who likely would hire a new and different set of professional advisors to evaluate the situation before making any distributions to creditors in accordance with the priorities established under chapter 7 of the Bankruptcy Code.

Costs of liquidation under chapter 7 of the Bankruptcy Code would include the compensation of counsel and other professionals retained by a chapter 7 trustee, all unpaid expenses incurred by the Debtors in these Chapter 11 Cases (such as compensation of attorneys, financial advisors and accountants that are allowed in the chapter 7 cases), litigation costs, and Claims arising from the operations of the Debtors during the pendency of the Chapter 11 Cases. Moreover, a chapter 7 trustee would be entitled to statutory fees relating to the distribution of the Debtors' Assets. Accordingly, a portion of the Cash currently estimated to be available for distribution to Liquidation Trust Beneficiaries would instead be paid to a chapter 7 trustee and her/his advisors.

The Debtors believe that anticipated recoveries to each Class of Impaired Claims under the Combined Disclosure Statement and Plan will provide Holders of Claims in each Class with a recovery greater than or equal to the recovery available in a chapter 7 liquidation. Accordingly, the Debtors believe that the "best interests" test of section 1129 of the Bankruptcy Code is satisfied.

4. Feasibility

Section 1129(a)(11) of the Bankruptcy Code requires that confirmation of a plan not be likely to be followed by the liquidation, or the need for further financial reorganization, of the Debtors or any successor to the Debtors (unless such liquidation or reorganization is proposed in the Combined Disclosure Statement and Plan).

As noted, the Debtors have undertaken a Sales Process pursuant to the Bid Procedures Order in an effort to monetize Assets. The Debtors anticipate that any proceeds received from the Sales Process together with Cash on hand and any other funds to be generated from the Wind Down contemplated by the Combined Disclosure Statement and Plan should be sufficient to meet the obligations hereunder without the need for further financial reorganization. Accordingly, the Debtors submit that the Combined Disclosure Statement and Plan should satisfy the requirements of section 1129(a)(11) of the Bankruptcy Code.

In light of these factors, the Debtors do not anticipate filing a valuation analysis. *See* 11 U.S.C. § 1125(b) ("The court may approve a disclosure statement without a valuation of the debtor or an appraisal of the debtor's assets."); *In re Steward Health Care Sys., LLC*, Case No. 24-90213 (CML) (Bankr. S.D. Tex. July 25, 2025) [Docket No. 5774] (approving disclosure statement without a valuation analysis where plan was a liquidating plan); *In re Sunnova Energy International, Inc.*, Case No. 25-90160 (ARP) (Bankr. S.D. Tex. Nov. 10, 2025) [Docket No. 1205] (same).

ARTICLE III TREATMENT OF ADMINISTRATIVE AND PRIORITY CLAIMS

In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Claims, Professional Claims, Adequate Protection Claims, and Priority Tax Claims have not been classified and thus are excluded from the Classes of Claims and Interests set forth in Article IV hereof.

A. Administrative Claims

Unless otherwise agreed to by the Holder of an Allowed Administrative Claim and the Debtors or the Liquidation Trustee, as applicable, each Holder of an Allowed Administrative Claim (other than Professional Claims and Claims for fees and expenses pursuant to section 1930 of chapter 123 of title 28 of the United States Code) will receive in full and final satisfaction of its Administrative Claim an amount of Cash equal to the unpaid amount of such Allowed Administrative Claim in accordance with the following: (a) if an Administrative Claim is Allowed on or prior to the Effective Date, on the Effective Date or as soon as reasonably practicable thereafter (or, if not then due, when such Allowed Administrative Claim is due or as soon as reasonably practicable thereafter); (b) if such Administrative Claim is not Allowed as of the Effective Date, no later than 30 days after the date on which an order allowing such Administrative Claim becomes a Final Order, or as soon as reasonably practicable thereafter; (c) if such Allowed Administrative Claim is based on liabilities incurred by the Debtors in the ordinary course of their business after the Petition Date, in accordance with the terms and conditions of the particular transaction giving rise to such Allowed Administrative Claim without any further action by the Holders of such Allowed Administrative Claim; (d) at such time and upon such terms as may be agreed upon by such Holder and the Debtors or the Liquidation Trustee, as applicable; or (e) at such time and upon such terms as set forth in an order of the Bankruptcy Court.

B. Statutory Fees

All Statutory Fees that become due and payable prior to the Effective Date shall be paid by the Debtors on the Effective Date. After the Effective Date, the Liquidation Trustee shall pay any and all Statutory Fees when due and payable. The Liquidation Trustee shall file all monthly operating reports due prior to the Effective Date when they become due. After the Effective Date, the Liquidation Trustee shall file with the Bankruptcy Court quarterly, Post-Confirmation Reports when they become due. Each and every one of the Debtors shall be and shall remain obligated to pay Statutory Fees to the U.S. Trustee until the earliest of that particular Debtor's case being closed, dismissed, or converted to a case under chapter 7 of the Bankruptcy Code. The U.S. Trustee shall not be required to file any Administrative Claim in the cases and shall not be treated as providing any release under the Combined Disclosure Statement and Plan.

C. Administrative Claims Bar Date

Except as otherwise provided herein, requests for payment of Administrative Claims arising on or after the Petition Date through and including June 30, 2026 (other than Professional Claims) must be Filed or submitted so as to be actually received by the Claims and Noticing Agent on or before the Administrative Claims Bar Date. Except as otherwise provided herein, requests for payment of Administrative Claims arising after June 30, 2026 but prior to the Effective Date (other than Professional Claims) must be Filed and served on the Liquidation Trustee pursuant to the procedures specified in the Confirmation Order and the notice of entry of the Confirmation Order no later than 30 days after the Effective Date.

Holders of Administrative Claims that are required to, but do not, File and serve a request for payment of such Administrative Claims by the applicable date shall be forever barred, estopped and enjoined from asserting such Administrative Claims against the Debtors, the Liquidation

Trustee, the Liquidation Trust, the Estates, or their respective properties. Objections to such requests, if any, must be Filed and served on the Liquidation Trustee and the requesting party no later than 60 days after the Effective Date.

D. Professional Claims

1. Final Fee Applications and Payment of Professional Claims

All requests for payment of Professional Claims for services rendered and reimbursement of expenses incurred prior to the Effective Date must be Filed no later than 45 days after the Effective Date; *provided* that, the Debtors or the Liquidation Trustee may pay Professionals or other Entities in the ordinary course of business for services rendered after the Effective Date; *provided, further*, that the Debtors or the Liquidation Trustee shall pay the retained Professionals for fees and expenses incurred after the Effective Date in connection with the preparation of final fee applications in the ordinary course without the need for approval of the Bankruptcy Court. Objections to any Professional Claim, if any, must be Filed and served on the Debtors or the Liquidation Trustee and the applicable Professional no later than 21 days after such Professional Claim is filed with the Bankruptcy Court. The Bankruptcy Court shall determine the Allowed amounts of such Professional Claims after notice and opportunity for a hearing in accordance with the Interim Compensation Order. The Debtors or Liquidation Trustee, as applicable, shall pay Professional Claims in Cash in the amount the Bankruptcy Court allows, including from the Professional Fee Escrow Account, which will be held in trust for the Professionals and funded with Cash equal to the Professional Claim Reserve Amount on the Effective Date.

2. Professional Fee Escrow Account

On the Effective Date, the Debtors shall fund the Professional Fee Escrow Account with Cash equal to the Professional Claim Reserve Amount. The Professional Fee Escrow Account shall be maintained in trust solely for the benefit of the Professionals. Such funds shall not be considered property of the Debtors' Estates or of the Liquidation Trust. The amount of Allowed Professional Claims shall be paid in Cash to the Professionals by the Liquidation Trustee from the Professional Fee Escrow Account as soon as reasonably practicable after such Professional Claims are Allowed. When such Allowed Professional Claims have been paid in full, any remaining amount in the Professional Fee Escrow Account shall promptly be irrevocably transferred to the Liquidation Trust without any further action or order of the Bankruptcy Court.

3. Professional Claim Reserve Amount

Professionals shall reasonably estimate their unpaid Professional Claims and other unpaid fees and expenses incurred in rendering services to the Debtors before and as of the Effective Date, as well as the estimated fees and expenses to be incurred in connection with preparing and filing any final fee applications, and shall deliver such estimate to the Debtors no later than five days before the Effective Date; *provided, however*, that such estimate shall not be deemed to limit the amount of the fees and expenses that are the subject of each Professional's final request for payment in the Chapter 11 Cases. If a Professional does not provide an estimate, the Debtors or the Liquidation Trustee may estimate the unpaid and unbilled fees and expenses of such Professional.

4. Post-Effective Date Professional Fees and Expenses

Except as otherwise specifically provided in this Combined Disclosure Statement and Plan, from and after the Effective Date, subject only to the terms of the Combined Disclosure Statement and Plan and the Liquidation Trust Agreement, the Liquidation Trustee may employ and pay any professional for services rendered or expenses incurred after the Effective Date in the ordinary course of business without any further notice to any party or action, order or approval of the Bankruptcy Court. Any such funding for Liquidation Trust Expenses shall be paid from the Liquidation Trust Assets.

E. Adequate Protection Claims

On the Effective Date, any Adequate Protection Claims shall be deemed to be waived and released.

F. Priority Tax Claims

Each Holder of an Allowed Priority Tax Claim shall receive, at the option of the Debtors or the Liquidation Trustee, payment in full in Cash on the Effective Date, or treatment otherwise consistent with section 1129(a)(9)(e) of the Bankruptcy Code, unless the Holder of such Claim and the applicable Debtor or the Liquidation Trustee, as applicable, agree to a less favorable different treatment.

Notwithstanding the foregoing, a Holder of an Allowed Priority Tax Claim will not be entitled to receive any payment on account of any penalty arising with respect to or in connection with the Allowed Priority Tax Claim. Any such Claims or demands for any such penalty shall be classified as General Unsecured Claims and shall be treated in accordance with Article IV of the Combined Disclosure Statement and Plan, if not subordinated to General Unsecured Claims pursuant to an order of the Bankruptcy Court. The Holder of an Allowed Priority Tax Claim shall not assess or attempt to collect such penalty from the Debtors, the Liquidation Trustee, the Liquidation Trust or their respective property (other than as a Holder of a General Unsecured Claim and treated in accordance with Article IV of the Combined Disclosure Statement and Plan).

**ARTICLE IV
CLASSIFICATION AND TREATMENT OF CLAIMS AND INTERESTS**

A. Classification of Claims and Interests

Except for the Claims addressed in Article III hereof, all Claims and Interests are classified in the Classes set forth below in accordance with sections 1122 and 1123(a)(1) of the Bankruptcy Code. A Claim or an Interest is classified in a particular Class only to the extent that the Claim or Interest fits within the description of that Class and is classified in other Class(es) to the extent that any portion of the Claim or Interest fits within the description of such other Class(es). A Claim or an Interest also is classified in a particular Class for the purpose of receiving distributions under the Combined Disclosure Statement and Plan only to the extent that such Claim or Interest is an Allowed Claim or Interest in that Class and has not been paid, released, or otherwise satisfied prior to the Effective Date. Holders of Allowed Claims against more than one Debtor shall be treated as having a single Allowed Claim solely for purposes of any distribution.

The classification of Claims and Interests against the Debtors pursuant to the Combined Disclosure Statement and Plan is as follows:

Class	Claims and Interests	Status	Voting Rights
1	Senior Priority Lien Claims	Unimpaired	Not Entitled to Vote (Presumed to Accept)
2	Other Priority Claims	Unimpaired	Not Entitled to Vote (Presumed to Accept)
3	Term Loan Claims	Impaired	Entitled to Vote
4	Equipment Financing Agreement Claims	Impaired	Entitled to Vote
5	General Unsecured Claims	Impaired	Entitled to Vote
6	Intercompany Claims	Unimpaired/Impaired	Not Entitled to Vote (Presumed to Accept or Deemed to Reject)
7	Subordinated Claims	Impaired	Not Entitled to Vote (Deemed to Reject)
8	Intercompany Interests	Unimpaired/Impaired	Not Entitled to Vote (Presumed to Accept or Deemed to Reject)
9	Equity Interests	Impaired	Not Entitled to Vote (Presumed to Reject)

B. Treatment of Claims and Interests

Each Holder of an Allowed Claim or Allowed Interest, as applicable, shall receive under the Combined Disclosure Statement and Plan the treatment described below, and such Claims and Interests shall, for the avoidance of doubt, be subject to the injunction contained in Article IX.E. of this Combined Disclosure Statement and Plan, except to the extent different treatment is agreed to by the Debtors or the Liquidation Trustee, as applicable, on the one hand, and the Holder of such Allowed Claim or Allowed Interest, on the other hand. Unless otherwise indicated, the Holder of an Allowed Claim or Allowed Interest, as applicable, shall receive such treatment on the Effective Date or as soon as reasonably practicable thereafter. Any Claim that has been or is hereafter listed in the Schedules as contingent, unliquidated, or Disputed, and for which no Proof of Claim is or has been timely Filed, is considered Disallowed and shall be expunged without further action by the Debtors or the Liquidation Trustee, as applicable, and without further notice to any party or action, approval, or order of the Bankruptcy Court.

1. Class 1 – Senior Priority Lien Claims

- a. *Classification:* Class 1 consists of all Senior Priority Lien Claims.
- b. *Treatment:* To the extent there are any Allowed Senior Priority Lien Claims, unless the Holder of such Claim and the applicable Debtor or the Liquidation Trustee, as applicable, agree to a different treatment, on the Effective Date, or as soon as practicable thereafter, each Holder of an

Allowed Senior Priority Lien Claim (if any) shall receive, at the option of the applicable Debtor or the Liquidation Trustee:

- (i) payment in full in Cash of its Allowed Senior Priority Lien Claim;
- (ii) the collateral securing its Allowed Senior Priority Lien Claim; or
- (iii) such other treatment that renders its Allowed Senior Priority Lien Claim Unimpaired in accordance with section 1124 of the Bankruptcy Code.

- c. *Voting:* Class 1 is Unimpaired under the Combined Disclosure Statement and Plan. Holders of Claims in Class 1 are conclusively presumed to have accepted the Combined Disclosure Statement and Plan pursuant to section 1126(f) of the Bankruptcy Code. Therefore, such Holders are not entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

2. Class 2 – Other Priority Claims

- a. *Classification:* Class 2 consists of all Other Priority Claims.
- b. *Treatment:* Each Holder of an Allowed Other Priority Claim shall receive, at the option of the Debtors or the Liquidation Trustee, payment in full in Cash on the Effective Date, or treatment otherwise consistent with section 1129(a)(9)(e) of the Bankruptcy Code, unless the Holder of such Claim and the applicable Debtor or the Liquidation Trustee, as applicable, agree to a less favorable different treatment.
- c. *Voting:* Class 2 is Unimpaired under the Combined Disclosure Statement and Plan. Holders of Claims in Class 2 are conclusively presumed to have accepted the Combined Disclosure Statement and Plan pursuant to section 1126(f) of the Bankruptcy Code. Therefore, such Holders are not entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

3. Class 3 – Term Loan Claims

- a. *Classification:* Class 3 consists of all Term Loan Claims.
- b. *Allowance:* The Term Loan Claims shall be Allowed in an amount equal to (i) such amount as may be agreed upon by the Term Loan Agent, the Debtors, and the Committee, pursuant to any Term Loan Settlement prior to the Effective Date (subject to any necessary approval of the Bankruptcy Court pursuant to Bankruptcy Rule 9019, which may be effectuated, for the avoidance of doubt, pursuant to the Confirmation Order); or absent such settlement, (ii) such amount as may be determined by Final Order of the Bankruptcy Court as a result of any Challenges timely filed in accordance with the terms of the Cash Collateral Orders.

- c. *Treatment:* In full and final satisfaction, compromise, settlement, release, and discharge of its Claim (unless the applicable Holder agrees to a less favorable treatment), each Holder of an Allowed Term Loan Claim shall receive on the Effective Date or as soon as reasonably practicable thereafter from Cash on deposit in the Adequate Protection Account: (i) in the event of a Term Loan Settlement, such Holder's *Pro Rata* share of the Term Loan Settlement Amount, or (ii) after Allowance by a Final Order, Cash in an amount equal to such Holder's contractual share of the Allowed Term Loan Claims.
- d. *Voting:* Class 3 is Impaired under the Combined Disclosure Statement and Plan. Holders of Claims in Class 3 are entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

4. Class 4 – Equipment Financing Agreement Claims

- a. *Classification:* Class 4 consists of all Equipment Financing Agreement Claims.
- b. *Allowance:* The Equipment Financing Agreement Claims shall be Allowed in an amount equal to: (i) \$845,078 in principal with respect to NFS Financing Agreement Claims and (ii) \$1,411,106 in principal with respect to VFS Financing Agreement Claims; plus in each case, any accrued interest on such Claim and any other reasonable fees, costs, or charges as may be agreed to by the Debtors or Allowed by a Final Order of the Bankruptcy Court pursuant to section 506(b) of the Bankruptcy Code.
- c. *Treatment:* In full and final satisfaction, compromise, settlement, release, and discharge of its Claim (unless the applicable Holder agrees to a less favorable treatment), each Holder of an Allowed Equipment Financing Agreement Claim shall receive on the Effective Date or as soon as reasonably practicable thereafter: (i) Cash in an amount equal to such Holder's applicable Equipment Financing Agreement Collateral Proceeds, and (ii) solely to the extent the amount of such Holder's Allowed Equipment Financing Agreement Claims as of the Petition Date exceeds the applicable Equipment Financing Agreement Collateral Proceeds, such Holder's *Pro Rata* share of Liquidation Trust Interests.
- d. *Voting:* Class 4 is Impaired under the Combined Disclosure Statement and Plan. Holders of Claims in Class 4 are entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

5. Class 5 – General Unsecured Claims

- a. *Classification:* Class 5 consists of all General Unsecured Claims.

- b. *Treatment:* Each Holder of an Allowed General Unsecured Claim shall receive on the Effective Date or as soon as reasonably practicable thereafter its *Pro Rata* share of the Liquidation Trust Interests.
- c. *Voting:* Class 5 is Impaired under the Combined Disclosure Statement and Plan. Holders of Claims in Class 5 are entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

6. Class 6 – Intercompany Claims

- a. *Classification:* Class 6 consists of all Intercompany Claims.
- b. *Treatment:* On the Effective Date, Allowed Intercompany Claims, shall, at the election of the Liquidation Trustee, and subject to the orders of the CCAA Court in the Canadian Proceedings, be (a) Reinstated, (b) converted to equity, (c) otherwise set off, settled, distributed, contributed, cancelled, or released, or (d) otherwise addressed at the option of the Liquidation Trustee without any distribution, in each case in accordance with the Liquidation Trust Agreement. For the avoidance of doubt, no Intercompany Claim shall be entitled to vote or to receive a distribution under this Combined Disclosure Statement and Plan. For the avoidance of doubt, no Holder of an Intercompany Claim shall become a beneficiary of the Liquidation Trust.
- c. *Voting:* Holders of Intercompany Claims are either Unimpaired, and such Holders of Intercompany Claims are conclusively presumed to have accepted the Combined Disclosure Statement and Plan under section 1126(f) of the Bankruptcy Code, or Impaired, and such Holders of Intercompany Claims are deemed to have rejected the Combined Plan and Disclosure Statement pursuant to section 1126(g) of the Bankruptcy Code. Holders of Intercompany Claims are not entitled to vote to accept or reject the Combined Disclosure Statement.

7. Class 7 – Subordinated Claims

- a. *Classification:* Class 7 consists of all Subordinated Claims.
- b. *Treatment:* Holders of Subordinated Claims shall not receive any distribution on account of such Subordinated Claims. On the Effective Date, all Subordinated Claims shall be discharged, cancelled, released, and extinguished as of the Effective Date, and shall be of no further force or effect.
- c. *Voting:* Class 7 is conclusively deemed to have rejected the Combined Disclosure Statement and Plan pursuant to section 1126(g) of the Bankruptcy Code. Class 7 is not entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

8. Class 8 – Intercompany Interests

- a. *Classification:* Class 8 consists of all Intercompany Interests.
- b. *Treatment:* On the Effective Date, Allowed Intercompany Interests shall, at the election of the Liquidation Trustee, and subject to the orders of the CCAA Court in the Canadian Proceedings, be (a) Reinstated, (b) set off, settled, addressed, distributed, contributed, merged, cancelled, or released, or (c) otherwise addressed at the option of the Liquidation Trustee, without any distribution, in each case in accordance with the Liquidation Trust Agreement. For the avoidance of doubt, no Holder of an Intercompany Interest shall become a beneficiary of the Liquidation Trust.
- c. *Voting:* Holders of Intercompany Interests are either Unimpaired, and such Holders of Intercompany Interests are conclusively presumed to have accepted the Combined Disclosure Statement and Plan under section 1126(f) of the Bankruptcy Code, or Impaired, and such Holders of Intercompany Interests are deemed to have rejected the Combined Disclosure Statement and Plan pursuant to section 1126(g) of the Bankruptcy Code. Holders of Intercompany Interests are not entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

9. Class 9 – Equity Interests

- a. *Classification:* Class 9 consists of Equity Interests.
- b. *Treatment:* Holders of Equity Interests will not receive any distribution or property, on account of such Interests, which will be canceled, released, and extinguished as of the Effective Date, and will be of no further force or effect.
- c. *Voting:* Class 9 is conclusively deemed to have rejected the Combined Disclosure Statement and Plan pursuant to section 1126(g) of the Bankruptcy Code. Class 9 is not entitled to vote to accept or reject the Combined Disclosure Statement and Plan.

C. Special Provision Governing Unimpaired Claims

Except as otherwise provided herein, nothing under the Combined Disclosure Statement and Plan shall affect the Debtors' rights regarding any Unimpaired Claim, including all rights regarding legal and equitable defenses to or setoffs or recoupments against any such Unimpaired Claim.

D. Elimination of Vacant Classes

Any Class of Claims or Interests that does not have a Holder of an Allowed Claim or Allowed Interest or a Claim or Interest temporarily Allowed by the Bankruptcy Court as of the date of the Confirmation Hearing shall be deemed eliminated from the Combined Disclosure

Statement and Plan for purposes of voting to accept or reject the Combined Disclosure Statement and Plan and for purposes of determining acceptance or rejection of the Combined Disclosure Statement and Plan by such Class pursuant to section 1129(a)(8) of the Bankruptcy Code.

E. Voting Classes, Presumed Acceptance by Non-Voting Classes

If a Class contains Claims or Interests eligible to vote and no Holders of Claims or Interests eligible to vote in such Class vote to accept or reject the Combined Disclosure Statement and Plan, the Holders of such Claims or Interests in such Class shall be deemed to have accepted the Combined Disclosure Statement and Plan.

F. Controversy Concerning Impairment

If a controversy arises as to whether any Claim or Interest, or any Class of Claims or Interests, are Impaired, the Bankruptcy Court shall, after notice and a hearing, determine such controversy on or before the Confirmation Date.

G. Confirmation Pursuant to Sections 1129(a)(10) and 1129(b) of the Bankruptcy Code

Section 1129(a)(10) of the Bankruptcy Code shall be satisfied for purposes of Confirmation by acceptance of the Combined Disclosure Statement and Plan by one or more of the Classes entitled to vote pursuant to Article IV.B herein. The Debtors shall seek Confirmation of the Combined Disclosure Statement and Plan pursuant to section 1129(b) of the Bankruptcy Code with respect to any rejecting Class of Claims or Interests. The Debtors reserve the right to modify the Combined Disclosure Statement and Plan in accordance with Article XI herein to the extent, if any, that Confirmation pursuant to section 1129(b) of the Bankruptcy Code requires modification, including by modifying the treatment applicable to a Class of Claims or Interests to render such Class of Claims or Interests Unimpaired to the extent permitted by the Bankruptcy Code and the Bankruptcy Rules.

H. Subordinated Claims

Except as described in the Combined Disclosure Statement and Plan, the allowance, classification, and treatment of all Claims and Interests and the respective distributions and treatments under the Combined Disclosure Statement and Plan take into account and conform to the relative priority and rights of the Claims and Interests in each Class in connection with any contractual, legal, and equitable subordination rights relating thereto, whether arising under general principles of equitable subordination, section 510(b) of the Bankruptcy Code, or otherwise. Pursuant to section 510 of the Bankruptcy Code, the Debtors or the Liquidation Trustee, as applicable, reserve the right to reclassify any Claim or Interest in accordance with any contractual, legal, or equitable subordination relating thereto.

**ARTICLE V
MEANS FOR IMPLEMENTATION
OF THE COMBINED DISCLOSURE STATEMENT AND PLAN**

A. Asset Sales and Abandonment of Other Assets

The Debtors are in the process of selling their Assets pursuant to the Bidding Procedures Order. The Debtors have also sought to abandon certain Assets in connection with the rejection of executory contracts and unexpired leases pursuant to the Rejection Procedures. Unless otherwise specified in this Combined Disclosure Statement and Plan, all Assets not sold pursuant to the Sales Process or abandoned pursuant to the Rejection Procedures Order (other than the Non-Contributed Assets) will be contributed to the Liquidation Trust as part of the Liquidation Trust Assets pursuant to this Combined Disclosure Statement and Plan.

The Combined Disclosure Statement and Plan shall constitute a motion to abandon the Non-Contributed Assets. The Confirmation Order shall constitute: (i) an authorization of the Bankruptcy Court to abandon the Non-Contributed Assets under section 554 of the Bankruptcy Code and (ii) an order of abandonment of the Non-Contributed Assets as of the Effective Date. The Non-Contributed Assets shall not be contributed to the Liquidation Trust, and the Liquidation Trust shall have no ownership interest in the Non-Contributed Assets.

B. General Settlement of Claims and Interests

Pursuant to section 1123 of the Bankruptcy Code and Bankruptcy Rule 9019, and in consideration for the classification, distributions, releases, and other benefits provided under the Combined Disclosure Statement and Plan, upon the Effective Date, the provisions of the Combined Disclosure Statement and Plan shall constitute a good faith compromise and settlement of all Claims, Interests, issues, disputes and controversies that were, or could have been asserted in connection with the Debtors and the Chapter 11 Cases, except for those expressly preserved by the Combined Disclosure Statement and Plan and the Retained Causes of Action, which are being contributed to the Liquidation Trust.

The Combined Disclosure Statement and Plan shall be deemed a motion to approve the good faith compromise and settlement of all such Claims, Interests, issues, disputes and controversies pursuant to Bankruptcy Rule 9019, and the entry of the Confirmation Order shall constitute the Bankruptcy Court's approval of such compromise and settlement under section 1123 of the Bankruptcy Code and Bankruptcy Rule 9019, as well as a finding by the Bankruptcy Court that such settlement and compromise is fair, equitable, reasonable, and in the best interests of the Debtors and their Estates. Subject to the provisions herein, all distributions made to Holders of Allowed Claims and Allowed Interests (as applicable) in any Class are intended to be and shall be final.

The Debtors and the Committee are each evaluating and may file Challenges, in accordance with the Cash Collateral Orders, with respect to the Term Loan Liens and/or Term Loan Claims asserted by the Term Loan Secured Parties. If the Debtors, the Term Loan Secured Parties and Committee negotiate a compromise resolving any such Challenge(s) in advance of the Effective Date (such agreement, the "***Term Loan Settlement***"), the Holders of Allowed Term Loan

Claims will receive Cash in the Term Loan Settlement Amount, as described in the treatment of Class 3 described herein.

C. Professional Claim Escrow Account

The Professional Claim Reserve Amount shall be held in trust in a segregated Professional Fee Escrow Account for distributions or payment in accordance with the terms of Article III of the Combined Disclosure Statement and Plan. Any Cash held in the Professional Fee Escrow Account after all applicable distributions and/or payments are made shall be distributed pursuant to this Combined Disclosure Statement and Plan and the Confirmation Order.

D. Corporate Existence and Dissolution Transactions

On or after the Effective Date, each of the Debtors will be subject to a Dissolution Transaction. The equity or membership interests of each Debtor entity that is not subject to a Dissolution Transaction on the Effective Date will vest in the Liquidation Trust pursuant to this Combined Disclosure Statement and Plan. For the avoidance of doubt, the Debtor entities that are not subject to a Dissolution Transaction on the Effective Date will continue to exist after the Effective Date for the limited purpose of completing the Wind Down. Promptly after completing the Wind Down, such entities shall be dissolved by the Liquidation Trustee.

The actions to effect the Dissolution Transactions may include: (i) the execution and delivery of appropriate agreements or other documents of transfer, merger, consolidation, disposition, liquidation, or dissolution containing terms that are consistent with the terms of the Combined Disclosure Statement and Plan and that satisfy the requirements of applicable law, as well as other terms to which these entities may agree; (ii) the execution and delivery of appropriate instruments of transfer, assignment, assumption, or delegation of any asset, property, right, liability, duty or obligation on terms consistent with the terms of the Combined Disclosure Statement and Plan and having such other terms as these entities may agree; (iii) the filing of appropriate certificates or articles of merger, consolidation, continuance, or dissolution or similar instruments with the applicable governmental authorities; and (iv) the taking of all other actions that the Liquidation Trustee determines to be reasonably necessary or appropriate, including making other filings or recordings that may be required by applicable law in connection with the Dissolution Transactions.

E. Recourse Solely to Liquidation Trust Assets

All Claims against and Interests in the Debtors are deemed satisfied, waived and released as to the Debtors in exchange for the treatment of such Claims under the Combined Disclosure Statement and Plan, and Holders of Allowed Claims and Allowed Interests against any Debtor will have recourse solely to the assets of the Liquidation Trust for the payment of their Allowed Claims and Allowed Interests in accordance with the terms of the Combined Disclosure Statement and Plan and the Liquidation Trust Agreement.

F. Liquidation Trust

1. Liquidation Trust Generally

On or prior to the Effective Date, the Liquidation Trust shall be established in accordance with the Liquidation Trust Agreement for the purpose of liquidating the Liquidation Trust Assets, resolving all Disputed Claims, making all distributions to holders of Allowed Claims in accordance with the terms of this Combined Disclosure Statement and Plan and otherwise implementing this Combined Disclosure Statement and Plan. The Liquidation Trust will be overseen by the Liquidation Trust Oversight Board.

The Liquidation Trust shall be administered by the Liquidation Trustee and governed by the Liquidation Trust Agreement, and the Liquidation Trustee shall have the sole power and authority to distribute the proceeds of the Liquidation Trust Assets to Liquidation Trust Beneficiaries in accordance with the treatment set forth in Article IV.B of the Combined Disclosure Statement and Plan and the terms and conditions of the Liquidation Trust Agreement. The Liquidation Trustee shall be the exclusive trustee of the Liquidation Trust Assets for purposes of 31 U.S.C. § 3713(b) and section 6012(b)(4) of the Tax Code. The Liquidation Trust, acting through the Liquidation Trustee, shall be the sole representative of the Estates under section 1123(b)(3) of the Bankruptcy Code with respect to the Liquidation Trust Assets (including the Retained Causes of Action). The Liquidation Trust, acting through the Liquidation Trustee, shall be a party in interest within the meaning of section 1109(b) of the Bankruptcy Code for all purposes in these Chapter 11 Cases. The Confirmation Order shall contain a finding that the Liquidation Trust has standing to pursue any claim or Cause of Action that is not released pursuant to Article IX.B and Article IX.C hereof, including any Retained Causes of Action, on behalf of the Debtors and the Estates.

Upon the Effective Date, the Debtors shall share communications or documents that are subject to the attorney-client privilege, work product protection, or other applicable privilege with the Liquidation Trust; the sharing of such information shall not operate as a waiver of any applicable privileges. Notwithstanding the foregoing, in connection with the prosecution of any Retained Cause of Action, any attorney-client privilege, work-product privilege, joint interest privilege or other privilege or immunity attaching to any prepetition documents or communications relating to such Retained Causes of Action shall be transferred to and shall vest in the Liquidation Trust. The Liquidation Trust's receipt of such privileges associated with the Retained Causes of Action shall not operate as a waiver of those privileges possessed or retained by any Debtor, nor shall it operate to eliminate the rights of any codefendant to any applicable joint privilege. The Liquidation Trust shall also be vested with each Debtor's rights, as such rights existed prior to the Effective Date, to conduct discovery and oral examinations of any party under Bankruptcy Rule 2004. The Liquidation Trust, however, shall not be considered a successor of any Debtor and shall not assume any obligations of any Debtor other than expressly provided for by this Combined Disclosure Statement and Plan and the Liquidation Trust Agreement.

On the Effective Date, the authority, power, and incumbency of the persons acting as directors and officers of each of the Debtors shall be deemed to have been terminated and such persons shall be deemed to have resigned, solely in their capacities as such, and the Liquidation

Trustee shall be appointed by each Debtor as the sole director and the sole officer of the Debtors and shall succeed to the powers of such Debtor's directors and officers.

Notwithstanding anything to the contrary herein, the Liquidation Trust's primary purpose is liquidating the Liquidation Trust Assets, with no objective to continue or engage in the conduct of a trade or business except to the extent reasonably necessary to, and consistent with, the Liquidation Trust's liquidating purpose and reasonably necessary to conserve and protect the Liquidation Trust Assets and provide for the orderly liquidation thereof.

2. Funding of and Transfer of Assets into the Liquidation Trust

Except as otherwise provided in the Combined Disclosure Statement and Plan or in any contract, instrument, release, or other agreement or document created pursuant to the Combined Disclosure Statement and Plan or in the Confirmation Order, upon the Effective Date, pursuant to sections 1141(b) and (c) of the Bankruptcy Code, all Liquidation Trust Assets shall immediately, automatically, and irrevocably vest in the Liquidating Trust free and clear of all Claims, Liens, Interests, encumbrances, charges, and other interests, other than the Canadian Charges. All Claims, Liens, Interests, encumbrances, charges, and other interests (other than the Canadian Charges) shall be deemed fully released as of the Effective Date, except as otherwise provided in the Combined Disclosure Statement and Plan or the Confirmation Order. The Canadian Charges shall be deemed fully released as of the date the Canadian Proceedings are terminated. After the Effective Date, neither the Debtors nor any other party shall have any interest in the Liquidation Trust Assets except as expressly set forth herein.

3. Liquidation Trustee, Liquidation Trust Oversight Board, and Liquidation Trust Agreement

The Liquidation Trustee shall be selected by the Committee. The Liquidation Trustee shall be the successor to and representative of the Estate of each of the Debtors appointed pursuant to section 1123(b)(3)(B) of the Bankruptcy Code. The Liquidation Trust Oversight Board shall be a three-member body with membership appointed by the Committee. The Liquidation Trust Oversight Board shall, as and when requested by the Liquidation Trustee, or as is otherwise required under the Combined Disclosure Statement and Plan, the Confirmation Order, or the Liquidation Trust Agreement, consult with and advise the Liquidation Trustee as to the administration and management of the Liquidation Trust in accordance with the terms of this Combined Disclosure Statement and Plan, the Confirmation Order, and/or the Liquidation Trust Agreement. The Liquidation Trust Oversight Board shall be appointed on the Effective Date and, in the event of the resignation of a member of the Liquidation Trust Oversight Board, a replacement may be appointed in accordance with the Liquidation Trust Agreement; provided, that unless and until any such vacancy is filled, the Liquidation Trust Oversight Board shall function with such reduced membership. The powers, rights and responsibilities of the Liquidation Trustee and the Liquidation Trust Oversight Board, respectively, shall be specified in the Liquidation Trust Agreement.

4. Reports to be Filed by the Liquidation Trustee

The Liquidation Trustee, on behalf of the Liquidation Trust, shall File with the Bankruptcy Court (and provide to any other party entitled to receive any such report pursuant to the Liquidation Trust Agreement), no later than 31 days after June 30 and December 31 of each calendar year, a semi-annual report regarding the administration of property subject to its ownership and control pursuant to the Combined Disclosure Statement and Plan, distributions made by it and other matters relating to the implementation of the Combined Disclosure Statement and Plan.

5. Fees and Expenses of the Liquidation Trust

The Liquidation Trust Expenses shall be paid after the Effective Date pursuant to the terms and conditions of the Liquidation Trust Agreement. The Liquidation Trustee, on behalf of the Liquidation Trust, may, without further notice to the Bankruptcy Court, Liquidation Trust Beneficiaries, or any other Person or Entity, or any further order of the Bankruptcy Court: (a) retain and rely upon advice of counsel, (b) retain counsel on a contingent basis to pursue Retained Causes of Action and/or (c) to obtain litigation financing or similar financing in the name of, and on behalf of, the Liquidation Trust, as may be necessary or appropriate, including, without limitation, to facilitate the pursuit by the Liquidation Trustee and/or Liquidation Trust of the Retained Causes of Action or otherwise to liquidate or monetize the Liquidation Trust Assets, which financing shall be subject to approval by the Liquidation Trust Oversight Board.

The Liquidation Trustee and all professionals retained by the Liquidation Trustee, each in their capacities as such, shall be deemed exculpated and indemnified, except for fraud, willful misconduct, or gross negligence, in all respects by each of the Debtors. The Liquidation Trustee may obtain, at the expense of the Liquidation Trust, commercially reasonable liability or other appropriate insurance with respect to the indemnification obligations of the Debtors. The Liquidation Trustee may rely upon written information previously generated by the Debtors. The Liquidation Trustee shall be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities.

6. Indemnification

The Liquidation Trust Agreement may include reasonable and customary indemnification provisions for the benefit of the Liquidation Trustee, the Liquidation Trust Oversight Board and its members, and/or other parties. Any such indemnification shall be the sole responsibility of the Liquidation Trust and payable solely from the Liquidation Trust Assets.

7. Tax Treatment

Except to the extent that all or any portion of the Liquidation Trust is treated as one or more disputed ownership funds under Treasury Regulation § 1.468B-9, the Liquidation Trust is intended to be treated for U.S. federal income tax purposes as a liquidating trust described in Treasury Regulation § 301.7701-4(d).

For U.S. federal income tax purposes, the Liquidation Trust shall be treated as a “grantor trust” within the meaning of Sections 671 through 679 of the Tax Code and the Liquidation Trust Beneficiaries shall be treated as the grantors of the Liquidation Trust and the owners of the

Liquidation Trust Assets. Accordingly, for U.S. federal income tax purposes, all parties shall treat the transfer of Liquidation Trust Assets (subject to any liabilities) by the Debtors to the Liquidation Trust as the transfer of the Liquidation Trust Assets (subject to any liabilities) by the Debtors to the Liquidation Trust Beneficiaries, followed by the transfer of the Liquidation Trust Assets (subject to any liabilities) by such Liquidation Trust Beneficiaries to the Liquidation Trust in exchange for their *Pro Rata* share of the Liquidation Trust Interests. The Liquidation Trust Beneficiaries will be treated for U.S. federal income tax purposes as the grantors and deemed owners of their respective shares of the Liquidation Trust Assets (subject to such liabilities), depending on their rights to distributions under the Combined Disclosure Statement and Plan. As grantors and deemed owners of such transferred Liquidation Trust Assets, the Liquidation Trust Beneficiaries will be required to include in income their respective shares of the income, deductions, gains, losses and credits attributable to such transferred Liquidation Trust Assets. The Liquidation Trust Agreement shall require that the Liquidation Trust terminate after a specified number of years after the Effective Date; *provided, however*, if the Bankruptcy Court approves an extension based upon a finding that such an extension is necessary for the Liquidation Trust to complete its liquidating purpose, the term of the Liquidation Trust may be extended one or more times for a finite period pursuant to the terms of the Liquidation Trust Agreement.

As soon as practicable after the Effective Date, the Liquidation Trustee shall make (or shall cause to be made) a good faith valuation of the Liquidation Trust Assets. All parties (including, but not limited to, the Debtors, the Liquidation Trustee, and the Liquidation Trust Beneficiaries) will be required to use the values assigned to such Liquidation Trust Assets by the Liquidation Trustee for all U.S. federal income tax purposes. The Liquidation Trustee shall be responsible for filing all tax returns, including, but not limited to, any documentation related thereto, for the Liquidation Trust. The Liquidation Trustee shall file all tax returns for the Liquidation Trust as a grantor trust pursuant to Treasury Regulation § 1.671-4(a) and in accordance with the Combined Disclosure Statement and Plan. Within a reasonable time following the end of the taxable year, the Liquidation Trustee shall send to each holder of a beneficial interest appearing on its record during such year, a separate statement setting forth such holder's share of items of income, gain, loss, deduction or credit and each such holder shall report such items on their U.S. federal income tax returns. The Liquidation Trustee shall allocate the taxable income, gain, loss, deduction or credit of the Liquidation Trust with respect to each holder of a Liquidation Trust Interest to the extent required by the Tax Code and applicable law. A holder of a Liquidation Trust Interest may incur a U.S. federal income tax liability with respect to its allocable share of the Liquidation Trust's income even if the Liquidation Trust does not make a concurrent distribution to such holder.

To the extent all or any portion of the Liquidation Trust is treated as one or more disputed ownership funds under Treasury Regulation § 1.468B-9 (each of which will be taxable as a qualified settlement fund if all of the assets are passive investment assets for U.S. federal income tax purposes), any appropriate elections with respect thereto shall be made, and such treatment will also be applied to the extent possible for state and local tax purposes. The Liquidation Trustee will be responsible for payment of any taxes imposed on a disputed ownership fund. Accordingly, distributions from a disputed ownership fund will be net of any taxes relating to the retention, disposition and distribution of assets in such disputed ownership fund. In the event, and to the extent, any cash of a disputed ownership fund is insufficient to pay the portion of any such taxes attributable to the taxable income arising from the assets of such disputed ownership fund

(including any income that may arise upon the distribution of the assets in such disputed ownership fund), assets of such disputed ownership fund may be sold to pay such taxes.

8. Settlement of Claims

Except as otherwise provided in this Combined Disclosure Statement and Plan or the Liquidation Trust Agreement, on and after the Effective Date, the Liquidation Trustee may compromise or settle any Claims (including Claims between Debtor entities) without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules and may pay the charges that it incurs on or after the Effective Date for Liquidation Trust Expenses without application to the Bankruptcy Court.

9. Sales of Assets by the Liquidation Trust

The Liquidation Trustee may conduct any sales or liquidations of non-Cash Liquidation Trust Assets on any terms it deems reasonable, without further order of the Bankruptcy Court. Upon the sale, liquidation, transfer or other disposition of the Liquidation Trust Assets by the Liquidation Trustee, the Liquidation Trustee shall deposit the proceeds of all such sales, liquidations, transfers or dispositions into one or more of the Liquidation Trust accounts.

10. Abandonment of Assets by Liquidation Trust

The Liquidation Trustee may, on no less than 14 days' written notice to the U.S. Trustee, abandon any Liquidation Trust Assets which the Liquidation Trustee determines in his or her reasonable discretion to be of de minimis value or burdensome to the Liquidation Trust, including any pending adversary proceeding or other legal action commenced or capable of being commenced by the Debtors prior to the Effective Date. If the U.S. Trustee provides a written objection to the Liquidation Trustee prior to the expiration of such 14-day period with respect to the proposed abandonment of any Liquidation Trust Asset, then such property may be abandoned only pursuant to Bankruptcy Court Order.

11. Cooperation of the Debtors ~~and Released Parties~~

Prior to the Effective Date, the Debtors shall, at the cost and expense of the Debtors, and on or after the Effective Date, the Debtors shall, at the sole cost and expense of the Liquidation Trust (which shall, in each case, constitute Liquidation Trust Fees and Expenses hereunder), use commercially reasonable efforts to preserve (including through device imaging) and provide to the

Liquidation Trust the following: (a) all documents,¹¹ communications,¹² and other information (or copies thereof) (collectively, “**Information**”) provided to Debevoise in connection with Investigation, as well as complete and unredacted versions of the reports prepared by the Investigation Subcommittee and/or Debevoise (which unredacted reports may be provided to the Liquidation Trustee and the members of the Liquidation Trust Oversight Board on a confidential basis), (b) all Information produced, or that are otherwise ready to be produced, by the Debtors in discovery in the Chapter 11 Cases, and (c) such other Information relating to the Retained Causes of Action in the possession, custody and control of the Debtors that the Debtors and the Liquidation Trust may agree upon after conferring in good faith; provided that the Debtors shall preserve all Information subject to existing litigation holds, which shall remain in effect; provided, further, that, notwithstanding anything to the contrary herein, the Debtors shall not be required to (i) incur any liability for any fees or expenses (including any indemnification obligations) that may result from any such preservation or production and any documented costs and expenses incurred by the Debtors in connection therewith shall be borne or promptly reimbursed by Liquidation Trust (which shall, in each case, constitute Liquidation Trust Expenses hereunder), or (ii) take any actions in connection with any of the Debtor’s cooperation obligations hereunder that the Debtors reasonably determine would harm the merits of, create defenses to, or otherwise prejudice the Liquidation Trust Assets, including the Retained Causes of Action, following good-faith consultation and coordination between the Debtors and the Liquidation Trustee or subject to any further court order requiring production.

Subject to Article X.A, (i) to the extent the Liquidation Trust receives information from the Debtors in connection with the Liquidation Trust Assets, including the Retained Causes of Action, the Liquidation Trust’s receipt of such documents, information, or communications shall

¹¹ For the avoidance of doubt, for the purposes of this Article V, “documents” shall include any printed, written, typed, recorded, transcribed, taped, photographic, or graphic mater, in draft or final form, including, but not limited to: any letter, correspondence, or Communication of any sort; photograph; sound recording; video recording; note, notebook, diary, calendar, minutes, memorandum, contract, agreement, or any amendment thereto; telex, telegram, or cable; summary, report or record of telephone conversation, voice mail or voice mail back-up, Bloomberg messages, discussion, interview, meeting, conference, investigation, negotiation, act, or activity; projection, work paper, or draft; computer or computer network output or input, portable storage devices, e-mail, magnetic and/or optical medias, archived or back up data on any of these medias on the cloud or otherwise, and documents that have been deleted but are recoverable from any of these medias; opinion or report of consultant; request, order, invoice, or bill of lading; analysis, diagram, map, index, sketch, drawing, plan, chart, manual, brochure, pamphlet, advertisement, circular, newspaper or magazine clipping, or press release; receipt, journal, ledger, schedule, bill, or voucher; financial statement, statement of account, bank statement, checkbook, stubs, register, canceled check, deposit slip, charge slip, tax return (income or other), requisition, file, study, graph, or tabulation, and any and all other writings and recordings of whatever nature, and any other data compilation from which information can be obtained, translated, if necessary, by the respondent through detection devices into reasonable usable form; including, without limitation, all things meeting the definition of “documents” or “electronically stored information” set forth in Rule 34 of the Federal Rules of Civil Procedure, as incorporated by Rules 7034 and 9014 of the Federal Rules of Bankruptcy Procedure, as applicable, or meeting the definition of “writing” or “recording” set forth in Rule 1001 of the Federal Rules of Evidence. Any document with any marks such as initials, comments, or notations of any kind is not deemed to be identical to one without such marks and is a separate document within the meaning of this term.

¹² For the avoidance doubt, for purposes of this Article V, “communications” shall include any oral or written utterance, notation, or statement of any nature whatsoever between or among two or more Persons, by or to whomsoever made, and including without limitation, correspondence, documents, conversations, dialogues, discussions, e-mail, interviews, text messages, consultations, agreements, and other understandings.

not constitute a waiver of any privilege, (ii) all privileges shall remain in the control of the Debtors and the Debtors retain the sole right to waive their own privileges, and (iii) reasonable agreements will be made with the Liquidation Trustee such that confidential information and privileges are preserved, while permitting the Liquidation Trustee to use, as necessary to administer the Liquidation Trust, such information and privilege; absent such agreements, either the Liquidation Trustee or the Debtors may present the issue to the Bankruptcy Court for resolution.

Notwithstanding anything herein, the Debtors shall transfer all Information to the Liquidation Trust on the Effective Date.

G. Cancellation of Existing Securities and Agreements

On the Effective Date, except to the extent otherwise provided in the Combined Disclosure Statement and Plan, all notes, instruments, certificates, credit agreements, indentures, and other documents evidencing Claims or Interests, and any Equity Interests that are not represented by certificates or other instruments shall be cancelled and surrendered and the obligations of the Debtors thereunder or in any way related thereto shall be of no force or effect against the Debtors or the Liquidation Trust, without any further action on the part of the Debtors, the Liquidation Trust, or any other party. Holders of, or parties to, such cancelled instruments, securities, and other documentation will have no rights arising from or relating to such instruments, securities, and other documentation, or the cancellation thereof, except the rights provided for pursuant to this Combined Disclosure Statement and Plan.

Notwithstanding anything to the contrary in this Article V, any provision in any document, instrument, lease, or other agreement that causes or effectuates, or purports to cause or effectuate, a default, termination, waiver, or other forfeiture of, or by, a Debtor or its Interests, as a result of the cancellations, terminations, satisfaction, releases, or discharges provided for in this Article V shall be deemed null and void and shall be of no force and effect.

H. Release of Liens

Except as otherwise provided in the Combined Disclosure Statement and Plan, any order of the CCAA Court with respect to the Canadian Charges, or in any contract, instrument, release or other agreement or document entered into or delivered in connection with the Combined Disclosure Statement and Plan, on the Effective Date concurrently and consistent with the treatment provided for Claims and Interests in Articles III and IV, all mortgages, deeds of trust, Liens against, security interests in, or other encumbrances or Interests in property of any Estate shall be deemed fully released and discharged.

I. Corporate Governance, Directors, and Officers

1. Certificates of Formation and Bylaws

[Reserved].

2. Directors and Officers

As of the Effective Date, the term of the current members of the board of directors, or board of managers, as applicable, of each of the Debtors shall expire automatically and each person serving as a director, manager, or officer of the Debtors shall be removed and shall automatically be deemed to have resigned and cease to serve. Consistent with the terms hereof, each of the Debtors will cease to exist effective as of the Effective Date and, thus, no individuals will serve as directors, managers, or officers after the Effective Date.

J. Director and Officer Liability Insurance

The Debtors (i) have made arrangements to continue the Debtors' current fiduciary liability policy through the purchase of the D&O Tail Coverage, for the six-year period from and after the Effective Date, for the benefit of any person who is serving or has served as one of the Debtors' directors, officers, managers, or employees at any time prior to the Effective Date, and (ii) have fully paid the premium for such insurance. Any and all directors and officers liability insurance and fiduciary liability insurance (including all D&O Liability Insurance Policies) in existence as of the Effective Date shall be continued in accordance with its terms and, to the extent applicable, shall be deemed assumed by, or otherwise transferred to, the Liquidation Trust pursuant to section 365(a) of the Bankruptcy Code effective as of the Effective Date. Entry of the Confirmation Order will constitute the Bankruptcy Court's approval of the foregoing deemed assumption and transfer of such insurance in existence as of the Effective Date. All directors, officers, managers, or employees of the Debtors who served in such capacity at any time prior to the Effective Date shall be entitled to the full benefits of any such policies for the full term of such policies, to the extent set forth therein, regardless of whether such directors, officers, managers, or employees remain in such positions after the Effective Date.

K. Preservation of Causes of Action

Except as provided herein or in any contract, instrument, release or other agreement entered into or delivered in connection with this Combined Disclosure Statement and Plan, in accordance with section 1123(b) of the Bankruptcy Code, the Liquidation Trust will retain and may enforce, as successors to the Debtors, any claims, demands, rights and Causes of Action that any Estate may hold against any Person to the extent not satisfied, settled, and released under this Combined Disclosure Statement and Plan or otherwise, including the Retained Causes of Action. The Liquidation Trustee, on behalf of the Liquidation Trust, shall have standing and authority to pursue any such retained claims, demands, rights, or Causes of Action, as appropriate, in accordance with the best interests of the Liquidation Trust Beneficiaries. Except as otherwise provided herein, in accordance with and subject to any applicable law, the Debtors' inclusion or failure to include any Cause of Action on the Schedule of Retained Causes of Action shall not be deemed an admission, denial or waiver of any claims, demands, rights or Causes of Action that the Debtors or Estates may hold against any Person. The Debtors intend to preserve all such claims, demands, rights, or causes of action as Retained Causes of Action (except as otherwise provided herein or to the extent any such claim is specifically satisfied, settled, and released herein).

L. Substitution in Pending Legal Actions

On the Effective Date, the Liquidation Trust or the Liquidation Trustee, as applicable, shall be deemed to be substituted as the party to any litigation in which the Debtors are a party, including (i) pending contested matters or adversary proceedings in the Bankruptcy Court, (ii) any appeals of orders of the Bankruptcy Court, (iii) any state court or federal or state administrative proceedings pending as of the Petition Date, and (iv) any arbitration proceedings pending as of the Petition Date. The Liquidation Trustee and its professionals are not required to, but may take such steps as are appropriate to provide notice of such substitution.

M. Effectuating Documents; Further Transactions

The Debtors (prior to the Effective Date) and the Liquidation Trustee, on behalf of the Liquidation Trust (following the Effective Date), are authorized to and may issue, execute, deliver, file, or record such contracts, securities, instruments, releases, and other agreements or documents and take such actions as may be necessary or appropriate to effectuate, implement and evidence the terms and conditions of this Combined Disclosure Statement and Plan and the Dissolution Transactions, in each case, in the name of and on behalf of any Debtor or the Liquidation Trust, as applicable, without the need for any approvals, authorization or consents except those expressly required pursuant to this Combined Disclosure Statement and Plan.

Pursuant to section 1146(a) of the Bankruptcy Code, the following will not be subject to any document recording Tax, stamp Tax, conveyance fee, intangibles or similar Tax, real estate transfer Tax, sale or use Tax, mortgage recording Tax, Uniform Commercial Code filing or recording fee, regulatory filing or recording fee or other similar Tax: (a) any transfer made by the Debtors to the Liquidation Trust; (b) any sales made by the Liquidation Trust to liquidate such assets in the trust and convert such assets into Cash; (c) any sales of assets made by the Debtors under section 363 of the Bankruptcy Code, to the extent that title to the assets being sold transfers pursuant to the Combined Disclosure Statement and Plan after the Confirmation Date; (d) the making or assignment of any lease or sublease; (e) any Dissolution Transactions; or (f) the making or delivery of any deed or other instrument of transfer under, in furtherance of or in connection with the Combined Disclosure Statement and Plan, including any merger agreements, agreements of consolidation, restructuring, disposition, liquidation or dissolution, deeds, bills of sale, or assignments executed in connection with any of the foregoing or pursuant to the Combined Disclosure Statement and Plan.

ARTICLE VI

TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES

A. Rejection of Executory Contracts and Unexpired Leases

On the Effective Date, except as otherwise provided herein or in any contract, instrument, release, or other agreement or document entered into in connection with the Combined Disclosure Statement and Plan, the Combined Disclosure Statement and Plan shall serve as a motion under sections 365 and 1123(b)(2) of the Bankruptcy Code to reject all Executory Contracts and Unexpired Leases, other than the Retained Executory Contracts and Unexpired Leases, and all Executory Contracts and Unexpired Leases shall be rejected as of the Effective Date without the

need for any further notice to or action, order, or approval of the Bankruptcy Court, except for any Executory Contract or Unexpired Lease: (1) that has been assumed by the Debtors and assigned to any Purchaser in connection with a 363 Asset Sale; (2) that has been previously rejected or assumed by a Final Order; (3) that is the subject of a separate motion or notice pursuant to the Rejection Procedures to assume or reject Executory Contracts or Unexpired Leases that is pending on the Effective Date; (4) that is subject to a motion or notice pursuant to the Rejection Procedures to reject an Executory Contract or Unexpired Lease pursuant to which the requested effective date of such rejection is after the Effective Date; (5) that is a Retained Executory Contract or Unexpired Lease or (6) that has previously expired or terminated pursuant to its own terms or by agreement of the parties thereto.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's order approving the rejection of Executory Contracts or Unexpired Leases as set forth herein pursuant to sections 365(a) and 1123 of the Bankruptcy Code. Except as otherwise specifically set forth herein, the rejection of Executory Contracts and Unexpired Leases pursuant to the Combined Disclosure Statement and Plan is effective as of the Effective Date. Any motions to reject Executory Contracts or Unexpired Leases pending on the Effective Date shall be subject to approval by the Bankruptcy Court on or after the Effective Date.

B. Claims Based on Rejection of Executory Contracts or Unexpired Leases

Unless otherwise provided by a Final Order of the Bankruptcy Court, all Proofs of Claim with respect to Claims arising from the rejection of Executory Contracts or Unexpired Leases pursuant to the Combined Disclosure Statement and Plan or the Confirmation Order, if any, must be Filed with the Bankruptcy Court in accordance with the Bar Date Order by the Rejection Damages Bar Date. **Any Claims arising from the rejection of an Executory Contract or Unexpired Lease not Filed with the Bankruptcy Court within such time will be automatically Disallowed, forever barred from assertion, and shall not be enforceable against the Debtors, their Estates, or the Liquidation Trust, or any of their respective properties without the need for any objection by the Liquidation Trustee or further notice to, or action, order, or approval of the Bankruptcy Court or any other Entity, and any Claim arising out of the rejection of the Executory Contract or Unexpired Lease shall be deemed fully satisfied, released, and discharged, notwithstanding anything in the Proof of Claim to the contrary.** All Allowed Claims arising from the rejection of the Debtors' Executory Contracts or Unexpired Leases shall be classified as General Unsecured Claims and shall be treated in accordance with Article IV of this Combined Disclosure Statement and Plan.

C. Insurance Contracts

On the Effective Date, the Debtors' rights under and to each Insurance Contract shall automatically vest in the Liquidation Trust as of the Effective Date without necessity for further approvals or orders. Confirmation and consummation of this Combined Disclosure Statement and Plan, and the vesting of the Insurance Contracts in the Liquidation Trust as set forth herein, shall not impair or otherwise affect (x) any party's rights to coverage thereunder, including in respect of any claims pending as of the Effective Date or pursued or made thereafter, including any claims pursued or made by the Liquidation Trustee on behalf of the Liquidation Trust, or (y) any available defenses of the Debtors or the Liquidation Trust or any insurer under the Insurance Contracts.

To the extent that any Insurance Contracts are deemed Executory Contracts or Unexpired Leases, unless such Insurance Contracts have been rejected pursuant to an Order of the Bankruptcy Court, notwithstanding anything to the contrary in the Combined Disclosure Statement and Plan: (a) from and after the Effective Date, all Insurance Contracts will be assumed by, and transferred to, the Liquidation Trust pursuant to section 365 of the Bankruptcy Code or continued in accordance with their terms, such that each of the parties' contractual, legal and equitable rights under each Insurance Contract shall remain unaltered; (b) the parties to each Insurance Contract will continue to be bound by such Insurance Contract as if the Chapter 11 Cases had not occurred; (c) nothing in the Combined Disclosure Statement and Plan shall affect, impair or prejudice the rights and defenses of the insurers or the Liquidation Trustee, on behalf of the Liquidation Trust, under the Insurance Contracts in any manner, and such insurers and the Liquidation Trustee, on behalf of the Liquidation Trust, shall retain all rights and defenses under the Insurance Contracts, and the Insurance Contracts shall apply to, and be enforceable by and against, the Liquidation Trustee, on behalf of the Liquidation Trust, and the applicable insurer(s) as if the Chapter 11 Cases had not occurred; (d) nothing in the Combined Disclosure Statement and Plan shall in any way operate to, or have the effect of, impairing any party's legal, equitable or contractual rights, obligations and/or claims under any Insurance Contract, if any, in any respect, and any such rights and obligations shall be determined under the Insurance Contracts, any agreement of the parties and applicable law; and (e) to the extent any Insurance Contracts provide for a self-insured retention on the part of any Debtor or its Estate, such self-insured retention shall be classified as General Unsecured Claims and shall be treated in accordance with Article IV of this Combined Disclosure Statement and Plan.

D. Reservation of Rights

Nothing contained in the Combined Disclosure Statement and Plan or the Plan Supplement shall constitute an admission by the Debtors or any other party that any contract or lease is in fact an Executory Contract or Unexpired Lease or that the Liquidation Trustee or Liquidation Trust has any liability thereunder. If there is a dispute regarding whether a contract or lease is or was executory or unexpired at the time of assumption or rejection, the Debtors or Liquidation Trustee, as applicable, shall have 45 days following entry of a Final Order resolving such dispute to alter their treatment of such contract or lease.

E. Nonoccurrence of Effective Date

In the event that the Effective Date does not occur, the Bankruptcy Court shall retain jurisdiction with respect to any request to extend the deadline for assuming or rejecting Executory Contracts or Unexpired Leases pursuant to section 365(d)(4) of the Bankruptcy Code.

F. Contracts and Leases Entered into After the Petition Date

All of the Debtors' rights and obligations under any 363 Asset Purchase Agreement or any transaction documents related to any 363 Asset Sale shall be assigned to and vest in the Liquidation Trust.

Unless otherwise provided herein, contracts and leases entered into or assumed by the Debtors after the Petition Date that are not assigned to any Purchaser or the Liquidation Trust shall

be considered repudiated by the Debtors as of the Effective Date, and the counterparties to such contracts, if they believe that such repudiation constitutes a breach of such contract or lease, must File a Claim within 30 days of the Effective Date in accordance with this Combined Disclosure Statement and Plan or have their rights forever satisfied, settled, released, and discharged.

ARTICLE VII PROVISIONS GOVERNING DISTRIBUTIONS

A. Distributions for Claims Allowed as of the Effective Date

Unless otherwise provided herein, on the Effective Date or as soon as reasonably practicable thereafter (or if a Claim is not an Allowed Claim on the Effective Date, on the date that such Claim becomes Allowed, or as soon as reasonably practicable thereafter), each Holder of an Allowed Claim, including any portion of a Claim that is an Allowed Claim notwithstanding that other portions of such Claim are a Disputed Claim, shall receive the full amount of the distributions that the Combined Disclosure Statement and Plan provides for Allowed Claims in the applicable Class. In the event that any payment or act under the Combined Disclosure Statement and Plan is required to be made or performed on a date that is not a Business Day, then the making of such payment or the performance of such act may be completed on the next succeeding Business Day, but shall be deemed to have been completed as of the required date. If and to the extent that there are Disputed Claims, distributions on account of any such Disputed Claims shall be made pursuant to the provisions set forth herein. Holders of Claims shall not be entitled to postpetition interest, dividends, or accruals on the distributions provided for herein, regardless of whether such distributions are delivered before, on or at any time after the Effective Date. Notwithstanding the foregoing, all distributions to holders of Liquidation Trust Interests shall be made by the Liquidation Trustee pursuant to the terms of the Combined Disclosure Statement and Plan, the Confirmation Order, and the Liquidation Trust Agreement.

B. Entitlement to Distributions

On and after the Effective Date, the Disbursing Agent shall be authorized to recognize and deal only with those Holders of Claims listed on the Debtors' books and records as of the Distribution Record Date. Accordingly, the Disbursing Agent will have no obligation to recognize the transfer of, or the sale of any participation in, any Allowed Claim that occurs after the close of business on the Distribution Record Date, and will be entitled for all purposes herein to recognize and distribute securities, property, notices, and other documents only to those Holders of Allowed Claims who are Holders of such Claims (or participants therein) as of the close of business on the Distribution Record Date.

C. Disbursing Agent

All distributions under the Combined Disclosure Statement and Plan shall be made by the Disbursing Agent. The Disbursing Agent shall not be required to give any bond or surety or other security for the performance of its duties unless otherwise ordered by the Bankruptcy Court. Additionally, in the event that the Disbursing Agent is so otherwise ordered, all costs and expenses of procuring any such bond or surety shall be borne by the Liquidation Trust.

D. Rights and Powers of Disbursing Agent

1. Powers of the Disbursing Agent

The Disbursing Agent shall be empowered to: (a) effect all actions and execute all agreements, instruments, and other documents necessary to perform its duties under the Combined Disclosure Statement and Plan; (b) make all distributions contemplated hereby; (c) employ professionals to represent it with respect to its responsibilities; and (d) exercise such other powers as may be vested in the Disbursing Agent by order of the Bankruptcy Court, pursuant to the Combined Disclosure Statement and Plan, or as deemed by the Disbursing Agent to be necessary and proper to implement the provisions of the Combined Disclosure Statement and Plan.

2. Expenses Incurred on or After the Effective Date

Except as otherwise ordered by the Bankruptcy Court, the amount of any reasonable fees and expenses incurred by the Disbursing Agent on or after the Effective Date (including Taxes), and any reasonable compensation and expense reimbursement claims (including reasonable attorney fees and expenses), made by the Disbursing Agent shall be paid in Cash by the Liquidation Trustee.

3. No Liability

Except on account of gross negligence or willful misconduct, the Disbursing Agent shall have no (a) liability to any party for actions taken in accordance with this Combined Disclosure Statement and Plan or in reliance upon information provided to it in accordance with this Combined Disclosure Statement and Plan or (b) obligation or liability to any party who does not hold a Claim against the Debtors as of the Distribution Record Date or any other date on which a Distribution is made or who does not otherwise comply with the terms of this Combined Disclosure Statement and Plan.

E. Delivery of Distributions and Undeliverable or Unclaimed Distributions

1. Record Date for Distribution

On the Distribution Record Date, the Claims Register shall be closed and any party responsible for making distributions shall instead be authorized and entitled to recognize only those record Holders listed on the Claims Register as of the close of business on the Distribution Record Date. If a Claim is transferred 20 or fewer days before the Distribution Record Date, the Disbursing Agent shall make distributions to the transferee only to the extent practical and, in any event, only if the relevant transfer form contains an unconditional and explicit certification and waiver of any objection to the transfer by the transferor.

2. Delivery of Distributions in General

Except as otherwise provided herein, the Disbursing Agent shall make distributions to Holders of Allowed Claims and Allowed Interests as of the Distribution Record Date at the address for each such Holder as indicated on the Debtors' records as of the date of any such distribution;

provided, however, that the manner of such distributions shall be determined at the discretion of the Liquidation Trustee.

3. Minimum Distributions

No distribution shall be made by the Disbursing Agent on account of an Allowed Claim if the amount to be distributed to the Holder of such Claim on the applicable Distribution Date has an economic value of less than \$250.

4. Undeliverable Distributions and Unclaimed Property

In the event that any distribution to any Holder of Allowed Claims (as applicable) is returned as undeliverable, no distribution to such Holder shall be made unless and until the Disbursing Agent has determined the then-current address of such Holder, at which time such distribution shall be made to such Holder without interest; *provided, however*, that such distributions shall be deemed unclaimed property under section 347(b) of the Bankruptcy Code at the expiration of one year from the Effective Date. After such date, all unclaimed property or interests in property shall revert to the Liquidation Trust automatically and without need for a further order by the Bankruptcy Court (notwithstanding any applicable federal, provincial or state escheat, abandoned, or unclaimed property laws to the contrary), and the Claim of any Holder of Claims and Interests to such property or Interest in property shall be discharged and forever barred.

5. Surrender of Cancelled Instruments or Securities

On the Effective Date, and as a condition precedent to receiving any distribution, each Holder of a certificate or instrument evidencing a Claim or an Interest shall be deemed to have surrendered such certificate or instrument to the Disbursing Agent. Unless otherwise provided herein, such surrendered certificate or instrument shall be cancelled solely with respect to the Debtors, and such cancellation shall not alter the obligations or rights of any non-Debtor third parties vis-à-vis one another with respect to such certificate or instrument, including with respect to any indenture or agreement that governs the rights of the Holder of a Claim or Interest, which shall continue in effect for purposes of allowing Holders to receive distributions under the Combined Disclosure Statement and Plan, charging liens, priority of payment, and indemnification rights. On the Effective Date each Holder of an Equity Interest that is not represented by a certificate or other instrument shall be deemed to have surrendered such Equity Interests to the Disbursing Agent, which Equity Interests shall be cancelled in accordance with the immediately preceding sentence.

F. Manner of Payment

All distributions of Cash to the Holders of the applicable Allowed Claims under the Combined Disclosure Statement and Plan shall be made by the Disbursing Agent on behalf of the applicable Debtor. At the option of the Disbursing Agent, any Cash payment to be made hereunder may be made by check or wire transfer or as otherwise required or provided in applicable agreements.

G. Compliance with Tax Requirements

In connection with the Combined Disclosure Statement and Plan, to the extent applicable, the Debtors, Liquidation Trustee, Disbursing Agent, and any applicable withholding agent shall comply with all Tax withholding and reporting requirements imposed on them by any Governmental Unit, and all distributions made pursuant to the Combined Disclosure Statement and Plan shall be subject to such withholding and reporting requirements. Notwithstanding any provision in the Combined Disclosure Statement and Plan to the contrary, such parties shall be authorized to take all actions necessary or appropriate to comply with such withholding and reporting requirements, including liquidating a portion of the distribution to be made under the Combined Disclosure Statement and Plan to generate sufficient funds to pay applicable withholding Taxes, withholding distributions pending receipt of information necessary to facilitate such distributions, or establishing any other mechanisms they believe are reasonable and appropriate. For these purposes, all distributions made on behalf of the Debtors pursuant to the Combined Disclosure Statement and Plan shall, if applicable, be first in satisfaction of the portion of Claims that are not subject to any withholding tax obligation. All Persons holding Claims against any Debtor shall be required to provide any additional information necessary for the Debtors, Liquidation Trustee, Disbursing Agent, and any applicable withholding agent to comply with all Tax withholding and reporting requirements imposed on them by any Governmental Unit, including an IRS Form W-8 or W-9, as applicable, and any other applicable tax forms. The Debtors and Liquidation Trustee reserve the right to allocate all distributions made under the Combined Disclosure Statement and Plan in a manner that complies with all other legal requirements, such as applicable wage garnishments, alimony, child support, and other spousal awards, Liens, and encumbrances. Any amounts withheld pursuant to the Combined Disclosure Statement and Plan shall be deemed to have been distributed to and received by the applicable recipient for all purposes of the Combined Disclosure Statement and Plan. Notwithstanding any other provision of the Combined Disclosure Statement and Plan to the contrary, each Holder of an Allowed Claim or Allowed Interest shall have the sole and exclusive responsibility for the satisfaction and payment of any Tax obligations imposed on such Holder by any Governmental Unit, including income, withholding, and other Tax obligations, on account of such distribution.

H. Allocations

Distributions in respect of Allowed Claims shall be allocated first to the principal amount of such Claims (as determined for U.S. federal income tax purposes) and then, to the extent the consideration exceeds the principal amount of the Claims, to any portion of such Claims for accrued but unpaid interest.

I. No Postpetition Interest on Claims

Unless otherwise specifically provided for in the Combined Disclosure Statement and Plan, the Confirmation Order or the Cash Collateral Orders, or required by applicable bankruptcy and non-bankruptcy law, postpetition interest shall not accrue or be paid on any prepetition Claims, and no Holder of a Claim shall be entitled to interest accruing on or after the Petition Date on such Claim.

J. Foreign Currency Exchange Rate

Except as otherwise provided in a Bankruptcy Court order, as of the Effective Date, any Claim asserted in currency other than U.S. dollars shall be automatically deemed converted to the equivalent U.S. dollar value using the exchange rate for the applicable currency as published in The Wall Street Journal, National Edition, on the Effective Date.

K. Setoffs and Recoupment

Except as expressly provided herein, the Liquidation Trustee or Disbursing Agent may, pursuant to section 553 of the Bankruptcy Code, set off and/or recoup against any distributions to be made on account of any Allowed Claim, any and all claims, rights, and Causes of Action that the Debtors held against the Holder of such Allowed Claim to the extent such setoff or recoupment is either (1) agreed in amount among the Liquidation Trustee and the Holder of the Allowed Claim or (2) otherwise adjudicated by the Bankruptcy Court or another court of competent jurisdiction; *provided, however*, that neither the failure to effectuate a setoff or recoupment nor the allowance of any Claim hereunder shall constitute a waiver or release by the applicable Debtor, the Liquidation Trustee, or the Disbursing Agent, of any Retained Causes of Action that the Liquidation Trust may possess against the Holder of a Claim.

L. No Double Payment of Claims

To the extent that a Claim is Allowed against more than one Debtor's Estate, the Holder of such Allowed Claim against more than one Debtor may recover Distributions under the Combined Disclosure Statement and Plan for all co-obligor Debtors until the Holder has received payment in full on such Allowed Claim. No Holder of an Allowed Claim shall be entitled to receive more than payment in full of its Allowed Claim, and each Claim shall be administered and treated in the manner provided by the Combined Disclosure Statement and Plan only until payment in full on that Allowed Claim.

M. Claims Paid or Payable by Third Parties

1. Claims Paid by Third Parties

Any Claim will be deemed satisfied in full or in part (as applicable) without a Claims objection having to be Filed by the Debtors or the Liquidation Trustee (as applicable) and without any further order or approval of the Bankruptcy Court, to the extent that the Holder of such Claim (a) receives payment in full or in part (as applicable) on account of such Claim from an entity that is not a Debtor (as applicable) and (b) does not File an objection to such Claim being deemed satisfied within 21 days from service of notice thereof. To the extent a Holder of a Claim receives, on account of such Claim, both a Distribution under the Combined Disclosure Statement and Plan and a payment from a party that is not a Debtor or the Liquidation Trustee, as applicable, on account of such Claim, the Debtors or the Liquidation Trustee (as applicable) will serve a notice of such duplicative payment and such Holder must, within 21 days of receipt thereof, either (a) repay or return the Distribution to the Debtors or Liquidation Trustee (as applicable) to the extent the Holder's total recovery on account of such Claim from the third party and under the Combined Disclosure Statement and Plan exceeds the Allowed amount of such Claim or (b) file

an objection setting forth the reasons that the Holder asserts that such Distribution does not have to be returned.

2. Claims Payable by Third Parties

No distributions under the Combined Disclosure Statement and Plan will be made on account of an Allowed Claim that is payable pursuant to an Insurance Contract until the Holder of such Allowed Claim has exhausted all remedies with respect to such Insurance Contract. If the Debtors or the Liquidation Trustee (as applicable) believe a Holder of an Allowed Claim has recourse to an Insurance Contract and intend to withhold a Distribution pursuant to this Article VII, the Debtors or the Liquidation Trustee (as applicable) shall cause the Disbursing Agent to provide written notice to such Holder as to what the Debtors or the Liquidation Trustee (as applicable) believe to be the nature and scope of applicable insurance coverage. To the extent that one or more of the Debtors' insurers (as applicable) agrees to satisfy in full or in part a Claim (if and to the extent adjudicated by a court of competent jurisdiction), then immediately upon such insurers' agreement, such Claim (or the applicable portion of such Claim) may be expunged without a Claims objection having to be Filed and without any further notice to or action, order, or approval of the Bankruptcy Court.

3. Applicability of Insurance Contracts

Except as otherwise provided herein, distributions to Holders of Allowed Claims shall be in accordance with the provisions of any applicable Insurance Contract. Nothing contained in the Combined Disclosure Statement and Plan shall constitute or be deemed a waiver of any Cause of Action that the Debtors or any Entity may hold against any insurers under any policies of insurance, nor shall anything contained herein constitute or be deemed a waiver by such insurers of any defenses, including coverage defenses, held by such insurers.

**ARTICLE VIII
PROCEDURES FOR RESOLVING CONTINGENT,
UNLIQUIDATED, AND DISPUTED CLAIMS**

A. Allowance of Claims

On or after the Effective Date, and except as otherwise provided herein, the Liquidation Trustee, with respect to all Claims, shall have and retain any and all rights and defenses that the Debtors had with respect to any Claim immediately prior to the Effective Date. Except as expressly provided in the Combined Disclosure Statement and Plan or in any order entered in the Chapter 11 Cases before the Effective Date (including the Confirmation Order), no Claim shall become an Allowed Claim unless and until such Claim is deemed Allowed under the Combined Disclosure Statement and Plan or the Bankruptcy Code, or the Bankruptcy Court has entered a Final Order, including the Final Cash Collateral Order and the Confirmation Order (when it becomes a Final Order), in the Chapter 11 Cases allowing such Claim. All settlements of Claims approved prior to the Effective Date pursuant to a Final Order of the Bankruptcy Court (including the Final Cash Collateral Order and the Confirmation Order), pursuant to Bankruptcy Rule 9019, or otherwise shall be binding on all parties.

B. Claims and Interests Administration Responsibilities

Except as otherwise specifically provided herein, the Debtors (prior to the Effective Date) and the Liquidation Trustee (following the Effective Date), with respect to all Claims, have the sole authority: (1) to File, withdraw, or litigate to judgment, objections to Claims or Interests; (2) to settle or compromise any Disputed Claim without any further notice to or action, order, or approval by the Bankruptcy Court; and (3) to administer and adjust the Claims Register to reflect any such settlements or compromises without any further notice to or action, order, or approval by the Bankruptcy Court. For the avoidance of doubt, except as otherwise provided herein, from and after the Effective Date, the Liquidation Trustee, with respect to all Claims, shall have and retain any and all rights and defenses such Debtor had immediately prior to the Effective Date with respect to any Disputed Claim or Interest, including the Retained Causes of Action pursuant to the Combined Disclosure Statement and Plan.

C. Authority to Amend Schedules

The Debtors (prior to the Effective Date) and the Liquidation Trustee (following the Effective Date) will have the authority to amend the Schedules with respect to any Claim and to make distributions based on such amended Schedules (if no proof of claim is timely filed in response thereto) without approval of the Bankruptcy Court; *provided* that if any such amendment to the Schedules reduces the amount of a Claim or changes the nature or priority of a Claim, the Debtors or the Liquidation Trustee will provide the holder of such Claim with notice of such amendment and such parties will have 21 days to file a proof of claim with respect to such claim.

D. Estimation of Claims

The Debtors (prior to the Effective Date) and the Liquidation Trustee (following the Effective Date) may (but are not required to) at any time request that the Bankruptcy Court estimate any Disputed Claim pursuant to section 502(c) of the Bankruptcy Code, regardless of whether any party previously has objected to such Claim or whether the Bankruptcy Court has ruled on any such objection, and the Bankruptcy Court shall retain jurisdiction to estimate any such Claim, including during the litigation of any objection to any Claim or during any appeal relating to such objection. In the event that the Bankruptcy Court estimates any Disputed Claim, that estimated amount shall constitute a maximum limitation on such Claim for all purposes under the Combined Disclosure Statement and Plan (including for purposes of distributions), and the Debtors or the Liquidation Trustee (as applicable) may elect to pursue any supplemental proceedings to object to any ultimate distribution on such Claim. Notwithstanding section 502(j) of the Bankruptcy Code, in no event shall any Holder of a Claim that has been estimated pursuant to section 502(c) of the Bankruptcy Code or otherwise be entitled to seek reconsideration of such estimation unless such Holder has filed a motion requesting the right to seek such reconsideration on or before 21 days after the date on which such Claim is estimated. All of the aforementioned Claims and objection, estimation, and resolution procedures are cumulative and not exclusive of one another. Claims may be estimated and subsequently compromised, settled, withdrawn, or resolved by any mechanism approved by the Bankruptcy Court.

E. Adjustment to Claims or Interests without Objection

Any duplicate Claim or Interest or any Claim or Interest that has been paid, satisfied, amended, or superseded may be adjusted or expunged on the Claims Register by the Liquidation Trustee, without the Liquidation Trustee having to File an application, motion, complaint, objection, or any other legal proceeding seeking to object to such Claim or Interest and without any further notice to or action, order, or approval.

F. Time to File Objections to Claims

Any objections to Claims, which, prior to the Effective Date, may be Filed by any party, shall be Filed on or before the Claims Objection Deadline.

G. Disallowance of Claims or Interests

Any Claims held by Entities from which property is recoverable under section 542, 543, 550, or 553 of the Bankruptcy Code or that is a transferee of a transfer avoidable under section 522(f), 522(h), 544, 545, 547, 548, 549, or 724(a) of the Bankruptcy Code, shall be deemed Disallowed pursuant to section 502(d) of the Bankruptcy Code, and Holders of such Claims may not receive any distributions on account of such Claims until such time as such Causes of Action against that Entity have been settled or a court order with respect thereto has been entered and all sums due, if any, to the Debtors by that Entity have been turned over or paid to the Debtors or the Liquidation Trustee.

ANY CLAIM THAT HAS BEEN LISTED IN THE SCHEDULES AS DISPUTED, CONTINGENT, OR UNLIQUIDATED, AND FOR WHICH NO PROOF OF CLAIM HAS BEEN TIMELY FILED, SHALL BE DEEMED DISALLOWED AND SHALL BE EXPUNGED WITHOUT FURTHER ACTION AND WITHOUT ANY FURTHER NOTICE TO OR ACTION, ORDER, OR APPROVAL OF THE BANKRUPTCY COURT.

EXCEPT AS PROVIDED HEREIN, IN AN ORDER OF THE BANKRUPTCY COURT, OR OTHERWISE AGREED, ANY AND ALL PROOFS OF CLAIM FILED AFTER THE APPLICABLE BAR DATE SHALL BE DEEMED DISALLOWED AND EXPUNGED AS OF THE EFFECTIVE DATE WITHOUT ANY FURTHER NOTICE TO OR ACTION, ORDER, OR APPROVAL OF THE BANKRUPTCY COURT, AND HOLDERS OF SUCH CLAIMS MAY NOT RECEIVE ANY DISTRIBUTIONS ON ACCOUNT OF SUCH CLAIMS, UNLESS AT OR PRIOR TO THE CONFIRMATION HEARING SUCH LATE CLAIM HAS BEEN DEEMED TIMELY FILED BY A FINAL ORDER.

H. Amendments to Claims

On or after the Effective Date, except as provided herein or the Confirmation Order, a Claim may not be Filed or amended without the prior authorization of the Bankruptcy Court and any such new or amended Claim Filed shall be deemed Disallowed in full and expunged without any further action, order, or approval of the Bankruptcy Court.

I. No Distributions Pending Allowance

No payment or distribution provided under the Combined Disclosure Statement and Plan shall be made to the extent that any Claim is a Disputed Claim, including if an objection to a Claim or portion thereof is Filed as set forth herein, unless and until such Disputed Claim becomes an Allowed Claim; *provided* that any portion of a Claim that is an Allowed Claim shall receive the payment or distribution provided under the Combined Disclosure Statement and Plan thereon notwithstanding that any other portion of such Claim is a Disputed Claim.

J. Distributions After Allowance

To the extent that a Disputed Claim ultimately becomes Allowed, distributions (if any) shall be made to the Holder of such Allowed Claim in accordance with the provisions herein. As soon as reasonably practicable after the date that the order or judgment of the Bankruptcy Court allowing any Disputed Claim becomes a Final Order, the Disbursing Agent shall provide to the Holder of such Claim the distribution (if any) to which such Holder is entitled under the Combined Disclosure Statement and Plan as of the Effective Date, without any interest to be paid on account of such Claim.

**ARTICLE IX
SETTLEMENT, RELEASE, INJUNCTION, AND RELATED PROVISIONS**

A. Release and Channeling of Claims and Termination of Interests

Except as otherwise specifically provided herein or in any contract, instrument, or other agreement or document created or entered into pursuant to the Combined Disclosure Statement and Plan, the Holders of Claims and Interests subject to this Combined Disclosure Statement and Plan shall, on account of their Claims and Interests, only be entitled to the distributions, rights, and treatment set forth in the Combined Disclosure Statement and Plan, and such Claims and Interests and any other Causes of Action treated, exculpated or released under this Combined Disclosure Statement and Plan shall be subject to Article IX. For the avoidance of doubt, the Claims and Interests subject to this Combined Disclosure Statement and Plan, include all Claims against, Interests in, liabilities of, Liens on, obligations of, and rights against the Debtors, the Estates, or any of their assets or properties, whether known or unknown, and any interest accrued on such Claims or Interests from and after the Petition Date, regardless of whether any property shall have been distributed or retained pursuant to the Combined Disclosure Statement and Plan on account of such Claims and Interests, including demands, liabilities, and Causes of Action that arose before the Effective Date, any liability (including withdrawal liability) to the extent such Claims or Interests relate to services performed by employees of the Debtors prior to the Effective Date and that arise from a termination of employment, any contingent or non-contingent liability on account of representations or warranties issued on or before the Effective Date, and all debts of the kind specified in sections 502(g), 502(h), or 502(i) of the Bankruptcy Code, in each case whether or not: (1) a Proof of Claim based upon such debt or right is Filed or deemed Filed pursuant to section 501 of the Bankruptcy Code; (2) a Claim or Interest based upon such debt, right, or interest is Allowed pursuant to section 502 of the Bankruptcy Code; or (3) the Holder of such a Claim or Interest has accepted the Combined Disclosure Statement and Plan.

B. Releases by the Debtors

Notwithstanding anything contained herein to the contrary, pursuant to section 1123(b) of the Bankruptcy Code, for good and valuable consideration, on the Effective Date, each Released Party is deemed released by the Debtors and their Estates from any and all claims and Causes of Action, whether known or unknown, including any derivative claims, asserted or assertable on behalf of the Debtors or the Estates, that the Debtors or their Estates would have been legally entitled to assert in their own right (whether individually or collectively) or that any Holder of any Claim against, or Interest in, a Debtor or other Entity could have asserted on behalf of the Debtors or the Estates, based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the management, ownership, or operation thereof), any securities issued by the Debtors and the ownership thereof, the Term Loan Facility, the Equipment Financing Agreements, the Debtors' in or out-of-court restructuring efforts, any Avoidance Actions (but excluding Avoidance Actions brought as counterclaims or defenses to Claims actually asserted and pursued against the Debtors), intercompany transactions, the Chapter 11 Cases, the Canadian Proceedings, the formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any post-Effective Date obligations of any Person or Entity under the Combined Disclosure Statement and Plan, any 363 Asset Sale Transaction Documents, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Combined Disclosure Statement and Plan or any 363 Asset Sale; (b) any Non-Released Party; or (c) any Person or Entity from any claim or Causes of Action related to an act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence by such Person or Entity.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the Debtor Releases, which includes by reference each of the related provisions and definitions contained herein, and further, shall constitute the Bankruptcy Court's finding that the Debtor Releases are: (a) in exchange for the good and valuable consideration provided by the Released Parties, including the Released Parties' contributions to facilitating the Chapter 11 Cases, the Canadian Proceedings, and implementing the Combined Disclosure Statement and Plan; (b) a good faith settlement and compromise of the claims released by the Debtor Releases; (c) in the best interests of the Debtors and all Holders of Claims and Interests; (d) fair, equitable, and reasonable; (e) given and made after due notice and opportunity for hearing; and (f) a bar to any of the Liquidation Trust, Liquidation Trustee, Debtors or the Debtors' Estates asserting any claim

or Cause of Action released pursuant to the Debtor Releases. Notwithstanding anything to the contrary in the foregoing, only those Parties or Entities recommended by the Investigation Subcommittee to be a Released Party shall be eligible to receive a release hereunder. Any such determination along with a summary of the findings of the Investigation Subcommittee with respect to each of the Released Parties will be included in the Plan Supplement. To the extent that the Investigation Subcommittee determines to recommend that any Debtor and the Estate thereto should not grant releases in favor of any Person or Entity with respect to any claims, obligation, rights, suits, damages, Causes of Action, remedies, and liabilities whatsoever, such Person or Entity shall be deemed a Non-Released Party. ~~Any Person or Entity that is a Released Party shall be obligated to provide reasonable cooperation to the Liquidation Trustee in the Liquidation Trustee's pursuit of Retained Causes of Action against any Non-Released Party.~~

C. Releases by the Releasing Parties Other Than the Debtors

Notwithstanding anything contained herein to the contrary, upon and as of the Effective Date, each Releasing Party (other than the Debtors and the Estates) releases each Debtor, the Estates, and each other Released Party from any and all claims and Causes of Action, whether known or unknown, including any derivative claims, asserted on behalf of the Debtors and the Estates, that such Entity would have been legally entitled to assert (whether individually or collectively), based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the management, ownership, or operation thereof), any securities issued by the Debtors and the ownership thereof, the Term Loan Facility, the Equipment Financing Agreements, the Debtors' in- or out-of-court restructuring efforts, any Avoidance Actions (but excluding Avoidance Actions brought as counterclaims or defenses to claims actually asserted and pursued against the Debtors), intercompany transactions, the Chapter 11 Cases, the Canadian Proceedings, the formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan, the Sales Process, or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any post-Effective Date obligations of any Person or Entity under the Combined Disclosure Statement and Plan, any 363 Asset Sale Transaction Documents, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Combined Disclosure Statement and Plan or any 363 Asset Sale; (b) any Non-Released Party; or (c) any Person or Entity from any claim or Causes of Action related to an act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence by such Person or Entity.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the foregoing releases, which includes by reference each of the related provisions and definitions contained herein, and, further, shall constitute the Bankruptcy Court's finding that such releases are: (a) consensual; (b) essential to the Confirmation of the Combined Disclosure Statement and Plan; (c) given in exchange for the good and valuable consideration provided by the Released Parties; (d) a good faith settlement and compromise of the claims released by the Releasing Parties; (e) in the best interests of the Debtors and their Estates; (f) fair, equitable, and reasonable; (g) given and made after due notice and opportunity for hearing; and (h) a bar to any of the Releasing Parties asserting any claim or Cause of Action released pursuant to the foregoing releases.

D. Exculpation

Except as otherwise specifically provided herein, no Exculpated Party shall have or incur liability for and each Exculpated Party is hereby exculpated from any Cause of Action for any claim related to any act or omission taking place between the Petition Date and the Effective Date in connection with, relating to, or arising out of, the Chapter 11 Cases, the Canadian Proceedings, the formulation, preparation, dissemination, solicitation, negotiation, entry into, or filing of the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, or any 363 Asset Sale, contract, instrument, release, or other agreement or document created or entered into in connection with the Combined Disclosure Statement and Plan, the Cash Collateral Orders, the Plan Supplement, any 363 Asset Sale, the Chapter 11 Cases, the Canadian Proceedings, the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of consummation, the Sales Process, the administration and implementation of the Combined Disclosure Statement and Plan, the Sales Process, or the distribution of property under the Combined Disclosure Statement and Plan, the Sales Process, or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place between the Petition Date and the Effective Date, except for claims related to any act or omission that is determined in a Final Order by a court of competent jurisdiction to have constituted actual fraud, willful misconduct, or gross negligence; *provided that*, to the fullest extent permitted by applicable law, such Entities shall be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities regarding the Chapter 11 Cases, the Canadian Proceedings, and pursuant to the Combined Disclosure Statement and Plan.

The Exculpated Parties shall be deemed to have participated in good faith and in compliance with the applicable laws with regard to the solicitation of votes and distribution of consideration pursuant to the Combined Disclosure Statement and Plan and, therefore, are not, and on account of such distributions shall not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Combined Disclosure Statement and Plan or distributions made pursuant to the Combined Disclosure Statement and Plan.

E. Injunction

Except as otherwise expressly provided herein or for obligations issued or required to be paid pursuant to the Combined Disclosure Statement and Plan or the Confirmation

Order, all Holders of Claims and Interests who have held, hold, or may hold Claims or Interests that are treated under this Combined Disclosure Statement and Plan, or are barred by exculpation, are enjoined, from and after the Effective Date through and until the date upon which all remaining property of the Debtors' Estates vested in any Purchaser or the Liquidation Trust, as applicable, has been liquidated and distributed to any Purchaser, creditors, or otherwise in accordance with the terms of the Combined Disclosure Statement and Plan, and the Confirmation Order and the Combined Disclosure Statement and Plan has been fully administered, subject to further extension or reduction by motion on notice, with all parties' rights with respect to such extension or reduction reserved, from taking any of the following actions against, as applicable, the Debtors, the Exculpated Parties, or the Released Parties: (1) commencing or continuing, in any manner or in any place, any suit, action, or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests; (2) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Persons or Entities on account of or in connection with or with respect to any such Claims or Interests; (3) creating, perfecting, or enforcing any Lien or encumbrance of any kind against such Persons or Entities or the property of such Persons or Entities on account of or in connection with or with respect to any such Claims or Interests; (4) asserting any right of setoff or subrogation of any kind against any obligation due from such Persons or Entities or against the property of such Persons or Entities on account of or in connection with or with respect to any such Claims or Interests unless such Holder has Filed a motion requesting the right to perform such setoff on or before the Effective Date, and notwithstanding an indication of a Claim or Interest or otherwise that such Holder asserts, has, or intends to preserve any right of setoff pursuant to applicable law or otherwise; or (5) commencing or continuing in any manner any action or other proceeding of any kind, in each case on account of or in connection with or with respect to any such Claims or Interests treated under the Combined Disclosure Statement and Plan.

No Person or Entity may commence or pursue a claim or Cause of Action, as applicable, of any kind against the Exculpated Parties that relates to or is reasonably likely to relate to any act or omission in connection with, relating to, or arising out of a claim or Cause of Action, as applicable, subject to Article IX hereof, without the Bankruptcy Court (i) first determining, after notice and a hearing, that such claim or Cause of Action, as applicable, represents a colorable claim of any kind that has not been exculpated, released, or otherwise barred, and (ii) specifically authorizing such Person or Entity to bring such claim or Cause of Action, as applicable, against any such Exculpated Party; *provided, however*, that no claim or Cause of Action of any kind may be asserted, commenced or pursued against the Information Officer or any Related Party thereto without leave of the CCAA Court. At the hearing for the Bankruptcy Court to determine whether such claim or Cause of Action represents a colorable claim of any kind that has not been exculpated, released, or otherwise barred, the Bankruptcy Court may, or shall if any Exculpated Party, or other party in interest requests by motion (oral motion being sufficient), direct that such Person or Entity seeking to commence or pursue such claim or Cause of Action File a proposed complaint with the Bankruptcy Court embodying such claim or Cause of Action, such complaint satisfying the applicable Federal Rules of Civil Procedure, including Rule 8 and Rule 9 (as applicable), which the Bankruptcy Court shall assess before making a determination. For the avoidance of doubt, any party that obtains such determination and authorization and subsequently wishes to amend the authorized complaint or petition to add any Claims or Causes of Action not

explicitly included in the authorized complaint or petition must obtain authorization from the Bankruptcy Court before filing any such amendment in the court where such complaint or petition is pending. The Bankruptcy Court reserves jurisdiction to adjudicate any such claims to the maximum extent provided by the law.

F. Protections Against Discriminatory Treatment

Consistent with section 525 of the Bankruptcy Code and the Supremacy Clause of the U.S. Constitution, no Entity, including Governmental Units, shall discriminate against the Liquidation Trustee or the Liquidation Trust or deny, revoke, suspend, or refuse to renew a license, permit, charter, franchise, or other similar grant to, condition such a grant to, discriminate with respect to such a grant against, the Liquidation Trustee, or another Entity with whom the Liquidation Trustee has been associated, solely because each Debtor has been a debtor under chapter 11 of the Bankruptcy Code, has been insolvent before the commencement of the Chapter 11 Cases (or during the Chapter 11 Cases but before the Debtors are granted or denied a discharge), or has not paid a debt that is dischargeable in the Chapter 11 Cases.

G. Document Retention

On and after the Effective Date, the Liquidation Trustee shall preserve all books, records, electronically stored information, and other documents in accordance with the Debtors' standard document retention policy, as may be altered, amended, modified, or supplemented by the Liquidation Trustee in accordance with the Liquidation Trust Agreement and applicable law.

H. Reimbursement or Contribution

If the Bankruptcy Court disallows a Claim for reimbursement or contribution of an Entity pursuant to section 502(e)(1)(B) of the Bankruptcy Code, then to the extent that such Claim is contingent as of the time of allowance or disallowance, such Claim shall be forever Disallowed and expunged notwithstanding section 502(j) of the Bankruptcy Code, unless prior to the Confirmation Date: (1) such Claim has been adjudicated as non-contingent or (2) the relevant Holder of a Claim has Filed a non-contingent Proof of Claim on account of such Claim and a Final Order has been entered prior to the Confirmation Date determining such Claim as no longer contingent.

**ARTICLE X
CONDITIONS PRECEDENT TO
CONFIRMATION AND CONSUMMATION
OF THE COMBINED DISCLOSURE STATEMENT AND PLAN**

A. Conditions Precedent to Confirmation

The following conditions are conditions to the entry of the Confirmation Order unless such conditions, or any of them, have been satisfied or duly waived pursuant to the terms herein:

1. The Bankruptcy Court shall have entered an Order approving the adequacy of the Combined Disclosure Statement and Plan.

2. The Combined Disclosure Statement and Plan shall not have been materially amended, altered, or modified from the Combined Disclosure Statement and Plan as Filed, unless such material amendment, alteration or modification has been made in accordance with the terms herein.

B. Conditions Precedent to the Effective Date

It shall be a condition to the Effective Date that the following conditions shall have been satisfied or waived pursuant to the terms herein:

1. the Debtors shall have obtained all authorizations, consents, regulatory approvals, rulings, or documents that are necessary to implement and effectuate the Combined Disclosure Statement and Plan and each of the other transactions contemplated herein;
2. the Bankruptcy Court shall have entered the Confirmation Order, and the Confirmation Order is not subject to any stay and has been recognized by the CCAA Court;
3. the Professional Fee Escrow Account shall have been established and fully funded with Cash in an amount equal to the Professional Claim Reserve Amount;
4. the Combined Disclosure Statement and Plan and all documents in the Plan Supplement shall not have been materially amended, altered, or modified from the Combined Disclosure Statement and Plan and the Plan Supplement as confirmed by the Confirmation Order, unless such material amendment, alteration or modification has been made in accordance with the terms herein; and
5. the final version of all schedules, documents, and exhibits in the Plan Supplement shall have been Filed.

C. Waiver of Conditions

The conditions to Confirmation and/or consummation set forth herein may be waived by the Debtors without notice, leave, or Order of the Bankruptcy Court or any formal action other than proceedings to confirm or consummate the Combined Disclosure Statement and Plan.

D. Effect of Failure of Conditions

If consummation does not occur, the Combined Disclosure Statement and Plan shall be null and void in all respects and nothing contained in the Combined Disclosure Statement and Plan shall: (1) constitute a waiver or release of any claims by the Debtors, Claims, or Interests; (2) prejudice in any manner the rights of the Debtors, any Holders of Claims or Interests, or any other Entity; (3) constitute an admission, acknowledgment, offer, or undertaking by the Debtors, any Holders of Claims or Interests, or any other Entity; or (4) be used by the Debtors or any Entity as evidence (or in any other way) in any litigation, including with regard to the strengths or weaknesses of any of the parties' positions, arguments or claims.

E. Substantial Consummation

“Substantial Consummation” of the Combined Disclosure Statement and Plan, as defined in 11 U.S.C. § 1101(2), shall be deemed to occur on the Effective Date.

**ARTICLE XI
MODIFICATION, REVOCATION, OR
WITHDRAWAL OF THE COMBINED DISCLOSURE STATEMENT AND PLAN**

A. Modification and Amendments

Except as otherwise specifically set forth herein, the Debtors reserve the right to in consultation with the Committee, modify the Combined Disclosure Statement and Plan, whether such modification is material or immaterial, and seek Confirmation consistent with the Bankruptcy Code and, as appropriate, not resolicit votes on such modified Combined Disclosure Statement and Plan. Subject to those restrictions on modifications set forth herein and the requirements of section 1127 of the Bankruptcy Code, Rule 3019 of the Federal Rules of Bankruptcy Procedure, and, to the extent applicable, sections 1122, 1123, and 1125 of the Bankruptcy Code, each of the Debtors expressly reserves its respective rights to in consultation with the Committee, revoke or withdraw, or to alter, amend, or modify the Combined Disclosure Statement and Plan with respect to such Debtor, one or more times, after Confirmation, and, to the extent necessary, may initiate proceedings in the Bankruptcy Court to so alter, amend, or modify the Combined Disclosure Statement and Plan, or remedy any defect or omission, or reconcile any inconsistencies in the Combined Disclosure Statement and Plan, or the Confirmation Order, in such matters as may be necessary to carry out the purposes and intent of the Combined Disclosure Statement and Plan.

Prior to the Effective Date, the Debtors may make appropriate technical adjustments and modifications to the Combined Disclosure Statement and Plan without further Order or approval of the Bankruptcy Court.

B. Effect of Confirmation on Modifications

Entry of the Confirmation Order shall mean that all modifications or amendments to the Combined Disclosure Statement and Plan since the solicitation thereof are approved pursuant to section 1127(a) of the Bankruptcy Code and do not require additional disclosure or resolicitation under Bankruptcy Rule 3019.

Holders of Claims that have accepted the Combined Disclosure Statement and Plan shall be deemed to have accepted the Combined Disclosure Statement and Plan, as amended, modified, or supplemented, if the proposed amendment, modification, or supplement does not materially and adversely change the treatment of the Claim of such Holder; *provided, however*, that any Holders of Claims who were deemed to accept the Combined Disclosure Statement and Plan because such Claims were Unimpaired shall continue to be deemed to accept the Combined Disclosure Statement and Plan only if, after giving effect to such amendment, modification, or supplement, such Claims continue to be Unimpaired.

C. Revocation or Withdrawal of Plan

The Debtors reserve the right to, in consultation with the Committee, revoke or withdraw the Combined Disclosure Statement and Plan as to any individual Debtor, combination of Debtors or all of the Debtors prior to the Confirmation Date and to File subsequent plans of reorganization or liquidation or disclosure statements. If the Debtors revoke or withdraw the Combined Disclosure Statement and Plan, or if Confirmation or consummation does not occur as to any or all of the Debtors, then: (1) the Combined Disclosure Statement and Plan shall be null and void in all respects with respect to such Debtor(s); (2) any settlement or compromise embodied in the Combined Disclosure Statement and Plan (including the fixing or limiting to an amount certain of any Claim or Interest or Class of Claims or Interests), assumption or rejection of Executory Contracts or Unexpired Leases effected under the Combined Disclosure Statement and Plan, and any document or agreement executed pursuant to the Combined Disclosure Statement and Plan, shall be deemed null and void as to such Debtor(s); and (3) nothing contained in the Combined Disclosure Statement and Plan shall: (a) constitute a waiver or release of any Claims or Interests as to such Debtor(s); (b) prejudice in any manner the rights of such Debtor(s) or any other Entity; (c) constitute an admission, acknowledgement, offer, or undertaking of any sort by such Debtor or any other Entity; or (d) be used by the Debtors or any Entity as evidence (or in any other way) in any litigation, including with regard to the strengths or weaknesses of any of the parties' positions, arguments or claims. The revocation or withdrawal of the Combined Disclosure Statement and Plan with respect to one or more Debtors shall not require the resolicitation of the Combined Disclosure Statement and Plan with respect to the remaining Debtors.

**ARTICLE XII
CERTAIN RISK FACTORS TO BE CONSIDERED PRIOR TO VOTING**

THE COMBINED DISCLOSURE STATEMENT AND PLAN AND ITS IMPLEMENTATION ARE SUBJECT TO CERTAIN RISKS, INCLUDING, BUT NOT LIMITED TO, THE RISK FACTORS SET FORTH BELOW. HOLDERS OF CLAIMS WHO ARE ENTITLED TO VOTE ON THE COMBINED DISCLOSURE STATEMENT AND PLAN SHOULD READ AND CAREFULLY CONSIDER THE RISK FACTORS, AS WELL AS THE OTHER INFORMATION SET FORTH HEREIN AND THE DOCUMENTS DELIVERED TOGETHER HERewith OR REFERRED TO OR INCORPORATED BY REFERENCE HEREIN, BEFORE DECIDING WHETHER TO VOTE TO ACCEPT OR REJECT THE COMBINED DISCLOSURE STATEMENT AND PLAN. THESE FACTORS SHOULD NOT, HOWEVER, BE REGARDED AS CONSTITUTING THE ONLY RISKS INVOLVED IN CONNECTION WITH THE COMBINED DISCLOSURE STATEMENT AND PLAN AND ITS IMPLEMENTATION.

A. General Bankruptcy Law and Combined Disclosure Statement and Plan Considerations

1. The Combined Disclosure Statement and Plan May Not Be Accepted

The Debtors can make no assurances that the requisite acceptances to the Combined Disclosure Statement and Plan will be received, and the Debtors may need to obtain acceptances to an alternative plan of liquidation for the Debtors, or otherwise, may be forced to liquidate under

chapter 7 of the Bankruptcy Code. There can be no assurance that the terms of any such alternative restructuring arrangement or plan would be similar to or as favorable to Holders of Allowed Claims as those proposed in the Combined Disclosure Statement and Plan.

2. The Debtors May Not Be Able to Secure Confirmation of the Combined Disclosure Statement and Plan or Confirmation May Be Delayed

Even if the Debtors receive the requisite acceptances, there is no assurance that the Bankruptcy Court, which may exercise substantial discretion as a court of equity, will confirm the Combined Disclosure Statement and Plan. If the Combined Disclosure Statement and Plan is not confirmed, it is unclear what distributions Holders of Allowed Claims ultimately would receive with respect to their Claims in a subsequent plan of liquidation.

3. Risk Affecting Potential Recoveries of Holders of Claims in Voting Classes

Projected distributions are based upon good faith estimates of the total amount of Claims ultimately Allowed and the Claims Reserve available for distribution. There can be no assurance that the estimated Claim amounts set forth in the Combined Disclosure Statement and Plan are correct. If the total amount of Allowed Claims in a Class is higher than the Debtors' estimates, or the funds available for Distribution to such Class are lower than the Debtors' estimates, the percentage recovery to Holders of Allowed Claims in such Class will be less than projected.

4. Failure to Consummate the Combined Disclosure Statement and Plan

The Combined Disclosure Statement and Plan provides for certain conditions that must be satisfied (or waived) prior to Confirmation and for certain other conditions that must be satisfied (or waived) prior to the Effective Date. As of the date of the Combined Disclosure Statement and Plan, there can be no assurance that any or all of the conditions in the Combined Disclosure Statement and Plan will be satisfied (or waived).

5. Plan Releases May Not Be Approved

There can be no assurance that the releases, as provided in Article IX of the Combined Disclosure Statement and Plan, will be granted. Failure of the Bankruptcy Court to grant such relief may result in a plan of liquidation that differs from the Combined Disclosure Statement and Plan, or the Combined Disclosure Statement and Plan not being confirmed.

B. Risks Associated with Forward Looking Statements

The financial information contained in this Combined Disclosure Statement and Plan has not been audited. In preparing this Combined Disclosure Statement and Plan, 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 used their reasonable business judgment to ensure the accuracy of the financial information provided herein, and while the Debtors believe that such financial information fairly reflects the financial condition of the Debtors, the Debtors are unable to warrant or represent that the financial information contained herein and attached hereto is without inaccuracies.

C. Alternatives to Confirmation and Consummation of the Combined Disclosure Statement and Plan

The Debtors believe that the Combined Disclosure Statement and Plan affords the Holders of Claims the potential for a better realization on the Debtors' Assets than a chapter 7 liquidation, and therefore, is in the best interests of such Holders. If, however, the Combined Disclosure Statement and Plan is not confirmed, the theoretical alternatives include (a) formulation of an alternative plan or plans of liquidation under chapter 11, or (b) liquidation of one or more of the Debtors under chapter 7 of the Bankruptcy Code.

**ARTICLE XIII
CERTAIN UNITED STATES FEDERAL INCOME TAX CONSEQUENCES OF THE
COMBINED DISCLOSURE STATEMENT AND PLAN**

The following discussion summarizes certain U.S. federal income tax consequences of the Combined Disclosure Statement and Plan to the U.S. Holders (as defined below) of Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims and Allowed General Unsecured Claims. This discussion is provided for informational purposes only and is based on the Tax Code, the Treasury Regulations, judicial authority and current administrative rulings and practice, all as in effect as of the date hereof and all of which are subject to change, possibly with retroactive effect. Events subsequent to the date of this Combined Disclosure Statement and Plan, such as the enactment of additional tax legislation, court decisions or administrative changes, could affect the U.S. federal income tax consequences of the Combined Disclosure Statement and Plan and the transactions contemplated thereunder. No representations are being made regarding the particular tax consequences of the Combined Disclosure Statement and Plan to any specific holder of a Claim. The Debtors will not seek a ruling from the IRS and have not obtained an opinion of counsel regarding any tax consequences of the Combined Disclosure Statement and Plan to any holder of a Claim. No assurances can be given that the IRS would not assert, or that a court would not sustain, a different position from any discussed herein. This discussion only addresses U.S. federal income tax consequences and does not address any other U.S. federal tax consequences (such as estate and gift tax consequences), or the tax consequences arising under the laws of any foreign, state, local or other jurisdiction or any income tax treaty. This discussion assumes that the Term Loan Claims and Equipment Financing Agreement Claims are treated in accordance with their form for U.S. federal income tax purposes and that the Liquidation Trust is classified as a liquidating trust under Treasury Regulation § 301.7701-4(d) (except to the extent all or any portion of the Liquidation Trust is treated as one or more disputed ownership funds under Treasury Regulation § 1.468B-9 for U.S. federal income tax purposes, as discussed below). If the terms set forth in the Liquidation Trust Agreement do not permit the Liquidation Trust to be classified as a liquidating trust, the tax consequences for such holders of the Liquidation Trust Interests may differ materially from that described below. This discussion does not describe the tax consequences arising from a U.S. Holder owning or disposing of the Liquidation Trust Interests, which will be dependent in part on the nature of the Liquidation Trust Assets and the activities of the Liquidation Trust.

This discussion does not address any U.S. federal income tax consequences to a beneficial owner of an Allowed Term Loan Claim, Allowed Equipment Financing Agreement Claim or Allowed General Unsecured Claim that is an individual, corporation (or other entity taxable as a

corporation), estate or trust that is not a U.S. Holder (a “***Non-U.S. Holder***”). Non-U.S. Holders should consult their own independent tax advisors regarding the U.S. federal and state income tax consequences of the implementation of the Combined Disclosure Statement and Plan, including (i) whether Non-U.S. Holders may be subject to any U.S. federal withholding tax or U.S. federal income tax with respect to any payment on Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims or Allowed General Unsecured Claims and (ii) whether Non-U.S. Holders may be treated as engaged in a trade or business within the United States with respect to the assets and activities of the Liquidation Trust and obligated to file U.S. federal income tax returns and pay U.S. federal income tax on their share of income and gain recognized by the Liquidation Trust.

This discussion does not describe all of the tax consequences that may be relevant in light of a U.S. Holder’s particular circumstances, including, but not limited to, the potential application of provisions of the Medicare tax on net investment income, or tax consequences applicable to U.S. Holders that are otherwise subject to special treatment under the Tax Code, such as: financial institutions; banks; broker-dealers; insurance companies; tax-exempt organizations; retirement plans or other tax-deferred accounts; mutual funds; real estate investment trusts; traders in securities that elect mark-to-market treatment; persons subject to the alternative minimum tax; persons who hold Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims, Allowed General Unsecured Claims and/or Liquidation Trust Interests as part of a hedge, straddle, constructive sale, conversion or other integrated transaction; persons that have a functional currency other than the U.S. dollar; persons who hold Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims, Allowed General Unsecured Claims and/or Liquidation Trust Interests through non-U.S. brokers or other non-U.S. intermediaries; governments or governmental organizations; partnerships or other pass-through entities or holders of interests therein; persons required to accelerate the recognition of any item of gross income with respect to the Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims or Allowed General Unsecured Claims as a result of such income being recognized on an “applicable financial statement” (within the meaning of Section 451(b) of the Tax Code); and holders not entitled to vote on the Combined Disclosure Statement and Plan. If an entity that is classified as a partnership for U.S. federal income tax purposes holds Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims, Allowed General Unsecured Claims and/or Liquidation Trust Interests, the U.S. federal income tax treatment of a partner will generally depend on the status of such partner and the activities of the partnership. Partnerships holding Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims, Allowed General Unsecured Claims and/or Liquidation Trust Interests and partners in such partnerships should consult their tax advisors as to the particular U.S. federal income tax consequences of owning and disposing of the Allowed Term Loan Claims, Allowed Equipment Financing Agreement Claims, Allowed General Unsecured Claims and/or Liquidation Trust Interests.

For purposes of this discussion, a “U.S. Holder” is a beneficial owner of an Allowed Term Loan Claim, Allowed Equipment Financing Agreement Claim, Allowed General Unsecured Claim and/or a Liquidation Trust Interest that is, for U.S. federal income tax purposes:

- an individual who is a U.S. citizen or U.S. resident alien;

- a corporation, or other entity taxable as a corporation for U.S. federal income tax purposes, that was created or organized in or under the laws of the United States, any state thereof or the District of Columbia;
- an estate the income of which is subject to U.S. federal income taxation regardless of its source; or
- a trust (a) the administration of which is subject to the primary supervision of a U.S. court and that has one or more United States persons that have the authority to control all substantial decisions of the trust or (b) that has made a valid election under applicable Treasury Regulations to be treated as a United States person.

THE FOLLOWING DISCUSSION OF CERTAIN U.S. FEDERAL INCOME TAX CONSEQUENCES IS FOR INFORMATIONAL PURPOSES ONLY AND IS NOT A SUBSTITUTE FOR ADVICE BASED UPON THE INDIVIDUAL CIRCUMSTANCES PERTAINING TO A U.S. HOLDER. ALL U.S. HOLDERS SHOULD CONSULT THEIR OWN INDEPENDENT TAX ADVISORS FOR THE U.S. FEDERAL, STATE, LOCAL AND NON-U.S. TAX CONSEQUENCES OF THE COMBINED DISCLOSURE STATEMENT AND PLAN.

A. Certain U.S. Federal Income Tax Consequences to U.S. Holders of Allowed Term Loan Claims and Allowed Equipment Financing Agreement Claims

Pursuant to the Combined Disclosure Statement and Plan, a U.S. Holder of an Allowed Term Loan Claim will be treated as exchanging such Allowed Term Loan Claim on the Effective Date for Cash. Pursuant to the Combined Disclosure Statement and Plan, a U.S. Holder of an Allowed Equipment Financing Agreement Claim will be treated as exchanging such Allowed Equipment Financing Agreement Claim on the Effective Date for (i) Cash in an amount equal to such U.S. Holder's applicable Equipment Financing Agreement Collateral Proceeds and (ii) solely to the extent the amount of such U.S. Holder's Allowed Equipment Financing Agreement Claims as of the Petition Date exceeds the applicable Equipment Financing Agreement Collateral Proceeds, such U.S. Holder's *Pro Rata* share of the Liquidation Trust Assets attributable to the Liquidation Trust Interests received in exchange for such Allowed Equipment Financing Agreement Claim.

1. Taxable Exchange

Each U.S. Holder of an Allowed Term Loan Claim should recognize gain or loss in a taxable exchange of such Claim equal to the difference between (x) the amount of Cash received by such U.S. Holder (excluding any amount attributable to accrued but unpaid interest or original issue discount ("*OID*"), if any, on such Claim, which amount will be taxable as described below), and (y) such U.S. Holder's adjusted tax basis, if any, in such Claim. Each U.S. Holder of an Allowed Equipment Financing Agreement Claim should recognize gain or loss in a taxable Assets deemed received by such U.S. Holder for such Claim (in the case of clause (A) and (B), excluding any amount attributable to accrued but unpaid interest or *OID*, if any, on such Claim, which amount will be taxable as described below) and (ii) such U.S. Holder's adjusted tax basis, if any, in such Claim. Whether such gain or loss is capital or ordinary in character will be determined by a number

of factors, including the tax status of the U.S. Holder, the nature of the Allowed Term Loan Claim or Allowed Equipment Financing Agreement Claim in such U.S. Holder's hands, whether such Claim was purchased at a discount, whether there is any accrued but unpaid interest or OID on such Claim, and whether and to what extent the U.S. Holder previously has claimed a bad debt deduction with respect to such Claim. See Articles XIII.A(2) and XIII.A(3) below entitled "Accrued Interest" and "Market Discount."

2. Accrued Interest

To the extent that any amount received by a U.S. Holder is attributable to accrued but unpaid interest (or OID, if any) on the debt instruments constituting such surrendered Allowed Term Loan Claim or Allowed Equipment Financing Agreement Claim, the receipt of such amount should be taxable to the U.S. Holder as ordinary interest income (to the extent not already taken into account by the U.S. Holder). Conversely, a U.S. Holder may be able to recognize a deductible loss (or, possibly, a write off against a reserve for worthless debts) to the extent any accrued interest (or OID, if any) was previously included in the U.S. Holder's gross income but was not paid in full by the Debtors. Such loss may be ordinary, but the tax law is unclear on this point.

If the fair market value of the consideration is not sufficient to fully satisfy all principal and interest on an Allowed Term Loan Claim or Allowed Equipment Financing Agreement Claim, the extent to which such consideration will be attributable to accrued but unpaid interest is unclear. Under the Combined Disclosure Statement and Plan, the aggregate consideration to be distributed to U.S. Holders will be allocated first to the principal amount of such Allowed Term Loan Claims or Allowed Equipment Financing Agreement Claims, with any excess allocated to unpaid interest that accrued on such Claims, if any. Certain legislative history indicates that an allocation of consideration as between principal and interest provided in a chapter 11 plan of reorganization is binding for U.S. federal income tax purposes, and certain case law generally indicates that a final payment on a distressed debt instrument that is insufficient to repay outstanding principal and interest will be allocated to principal, rather than interest, while certain Treasury Regulations treat payments as allocated first to any accrued but unpaid interest. The IRS could take the position that the consideration received by a U.S. Holder should be allocated in a manner other than as provided in the Combined Disclosure Statement and Plan, which could include allocating consideration first to any accrued but unpaid interest under the aforementioned Treasury Regulations.

U.S. HOLDERS SHOULD CONSULT THEIR OWN TAX ADVISORS REGARDING THE ALLOCATION OF CONSIDERATION RECEIVED UNDER THE COMBINED DISCLOSURE STATEMENT AND PLAN AND THE U.S. FEDERAL INCOME TAX TREATMENT OF ACCRUED BUT UNPAID INTEREST (AND OID, IF ANY).

3. Market Discount

In general, a debt instrument is considered to have been acquired with "market discount" if it is acquired other than on original issue and if the holder's adjusted tax basis in the debt instrument is less than (i) the sum of all remaining payments to be made on the debt instrument, excluding "qualified stated interest" or (ii) in the case of a debt instrument issued with OID, its adjusted issue price, in each case, by at least a specified de minimis amount. Any gain recognized

by a U.S. Holder on the taxable disposition of an Allowed Term Loan Claim or Allowed Equipment Financing Agreement Claim that had been acquired with market discount should be treated as ordinary income to the extent of the market discount that accrued thereon while such Claim was considered to be held by the U.S. Holder (unless the U.S. Holder elected to include market discount in income as it accrued).

U.S. HOLDERS SHOULD CONSULT THEIR OWN INDEPENDENT TAX ADVISORS CONCERNING THE APPLICATION OF THE MARKET DISCOUNT RULES TO THEIR ALLOWED TERM LOAN CLAIMS OR ALLOWED EQUIPMENT FINANCING AGREEMENT CLAIMS.

B. Certain U.S. Federal Income Tax Consequences for U.S. Holders of Allowed General Unsecured Claims

Pursuant to the Combined Disclosure Statement and Plan, a U.S. Holder will be treated as exchanging an Allowed General Unsecured Claim for its *Pro Rata* share of the Liquidation Trust Assets attributable to the Liquidation Trust Interests received in exchange for such Claim. Each U.S. Holder should recognize gain or loss in a taxable exchange of such Allowed General Unsecured Claim equal to the difference between (x) the fair market value of the Liquidation Trust Assets deemed received by such U.S. Holder for such Claim and (y) such U.S. Holder's adjusted tax basis, if any, in such Claim. Whether such gain or loss is capital or ordinary in character will be determined by a number of factors, including the tax status of the U.S. Holder and the nature of the Allowed General Unsecured Claim in such U.S. Holder's hands.

C. Back-up Withholding and Information Reporting

Under the Tax Code, interest and other reportable payments may, under certain circumstances, be subject to backup withholding. Backup withholding may apply to payments made pursuant to the Combined Disclosure Statement and Plan, unless the U.S. Holder provides to the applicable withholding agent its taxpayer identification number, certified under penalties of perjury, as well as certain other information or otherwise establishes an exemption from backup withholding. Backup withholding is not an additional tax. Amounts withheld under the backup withholding rules may be credited against such U.S. Holder's U.S. federal income tax liability, and such U.S. Holder may obtain a refund of any excess amounts withheld under the backup withholding rules by filing an appropriate claim for refund with the IRS.

In addition, information reporting may apply to (i) payments made to a U.S. Holder and (ii) certain transactions under the Combined Disclosure Statement and Plan that result in such U.S. Holder claiming a loss in excess of specified thresholds. U.S. Holders are urged to consult their tax advisors regarding these Treasury Regulations and whether the transactions contemplated by the Combined Disclosure Statement and Plan would be subject to these Treasury Regulations and require disclosure on the U.S. Holders' tax returns.

D. Certain United States Federal Income Tax Consequences Relating to the Liquidation Trust

1. Classification of the Liquidation Trust

Pursuant to the Combined Disclosure Statement and Plan, the Liquidation Trust shall be organized for the primary purpose of liquidating the Liquidation Trust Assets and making distributions to holders of the Liquidation Trust Interests on account of any Liquidation Trust Interests received by such holders. The Liquidation Trust is not organized with an objective to continue or engage in the conduct of a trade or business, except to the extent reasonably necessary to, and consistent with, its liquidating purpose. Thus, except to the extent all or any portion of the Liquidation Trust is treated as one or more disputed ownership funds under Treasury Regulation § 1.468B-9 for U.S. federal income tax purposes, the Liquidation Trust is intended to be classified for U.S. federal income tax purposes as a “liquidating trust” within the meaning of Treasury Regulation § 301.7701-4(d). Under the Combined Disclosure Statement and Plan, all relevant parties are required to treat the Liquidation Trust as a liquidating trust, subject to definitive guidance to the contrary from the IRS. In general, a liquidating trust is not a separate taxable entity but rather is treated as a grantor trust, pursuant to §§ 671 through 679 of the Tax Code, owned by the grantors of the trust. For this purpose, the beneficiaries of a liquidating trust are treated as the grantors and owners of the trust.

Although the Liquidation Trust has been structured with the intention of complying with guidelines established by the IRS in Rev. Proc. 94-45, 1994-2 C.B. 684, for the formation of a liquidating trust, it is possible that the IRS could require a different characterization of the Liquidation Trust, which could result in a different and possibly greater tax liability to the Liquidation Trust or the holders of the Liquidation Trust Interests. No request for a ruling from the IRS will be sought on the classification of the Liquidation Trust, and there can be no assurance that the IRS will not take a contrary position to the classification of the Liquidation Trust. If the IRS were to successfully challenge the classification of the Liquidation Trust as a grantor trust, the U.S. federal income tax consequences to the Liquidation Trust and the holders of the Liquidation Trust Interests could be materially different from those discussed herein. The following discussion assumes treatment of the Liquidation Trust as a grantor trust for U.S. federal income tax purposes.

2. Creation of the Liquidation Trust

To the extent the Liquidation Trust is treated as a “liquidating trust” then, upon its creation, for U.S. federal income tax purposes, each U.S. Holder of a Liquidation Trust Interest would be treated as having received and as owning an undivided interest in the Liquidation Trust Assets in exchange for surrendering all or a portion of such U.S. Holder’s Allowed Equipment Financing Agreement Claim or Allowed General Unsecured Claim followed by a transfer by the U.S. Holder of such Liquidation Trust Assets to the Liquidation Trust. Upon the transfer of the Liquidation Trust Assets as more fully set forth in the Liquidation Trust Agreement, the Debtors will have no reversionary or further interest in or with respect to the Liquidation Trust Assets. Under the Combined Disclosure Statement and Plan, all parties (including, without limitation, the Debtors, the Liquidation Trustee, the Liquidation Trust and the holders of Liquidation Trust Interests) are required to report consistently with the foregoing for U.S. federal and applicable state and local income tax purposes. The tax basis of such Liquidation Trust Interests in the Liquidation Trust

Assets received will be equal to the fair market value of such Liquidation Trust Assets as of the Effective Date (the “**Liquidation Trust Asset Value**”). The Liquidation Trust Asset Value will be determined by the Liquidation Trustee as the trustee of the Liquidation Trust, and all parties must utilize and report consistently with the Liquidation Trust Asset Value for U.S. federal and applicable state and local income tax purposes. The determination of the Liquidation Trust Asset Value is factual in nature and the IRS may challenge any such determination.

3. Allocation of Income and Loss and Disposition of Liquidation Trust Assets

Except to the extent all or any portion of the Liquidation Trust is treated as one or more disputed ownership funds under Treasury Regulation § 1.468B-9 for U.S. federal income tax purposes, each U.S. Holder of a Liquidation Trust Interest must report on its U.S. federal income tax return its allocable share of income, gain, loss, deduction and credit recognized or incurred by the Liquidation Trust (including as a result of the sale or other disposition of any Liquidation Trust Assets). Deductions attributable to activities and administrative expenses of the Liquidation Trust may be subject to limitation in the hands of U.S. Holders. The character of any such income, gain, loss or deduction to any such U.S. Holder will be determined as if such U.S. Holder itself had directly sold or otherwise disposed of such Liquidation Trust Asset. The character of items of income, gain, loss or deduction to any U.S. Holder, and the ability of such U.S. Holder to benefit from any deductions, losses or credits, will depend on the particular circumstances and/or status of any such U.S. Holder.

As noted above, except to the extent all or any portion of the Liquidation Trust is treated as one or more disputed ownership funds under Treasury Regulation § 1.468B-9 for U.S. federal income tax purposes, each U.S. Holder of a Liquidation Trust Interest has an obligation to report its share of the Liquidation Trust’s tax items (including gain on the sale or other disposition of a Liquidation Trust Asset). Accordingly, U.S. Holders may incur a tax liability as a result of owning a beneficial interest in the Liquidation Trust, regardless of whether the Liquidation Trust distributes Cash or other Liquidation Trust Assets. Although the Liquidation Trust Agreement provides that it will make Cash distributions of net income and net proceeds at least annually, due to the Liquidation Trust’s requirements to satisfy certain liabilities, and due to possible differences in the timing of income on, and the receipt of Cash from, the Liquidation Trust Assets, a U.S. Holder may, in certain years, be required to report and pay tax on a greater amount of income than the amount of Cash received from the Liquidation Trust by such U.S. Holder in such year.

4. Tax Compliance of the Liquidation Trust

Except as described in Article XIII.D(5) below in respect of Disputed Claims, the Liquidation Trust will file annual information tax returns with the IRS as a grantor trust pursuant to Treasury Regulations § 1.671-4(a) that will include information concerning certain items relating to the holding or disposition (or deemed disposition) of the Liquidation Trust Assets (e.g., income, gain, loss, deduction and credit). Each U.S. Holder will receive a copy of the information returns and must report on its U.S. federal income tax return its share of all such items.

5. Disputed Claims Reserves

To the extent the Liquidation Trustee treats any Liquidation Trust Assets reserved for Holders of Disputed Claims as one or more Disputed Claims reserves held in a disputed ownership fund governed by Treasury Regulation § 1.468B-9 (which would be taxable as a “qualified settlement fund” if all assets of the disputed reserve were passive assets for tax purposes) all parties will be required to report for tax purposes consistently with such treatment. In such case, any Disputed Claims reserve would be a separate taxable entity for U.S. federal income tax purposes, and all interest and earnings of any such Disputed Claims reserve would be taxable to such entity. In the event of such U.S. federal income tax treatment, a separate U.S. federal income tax return would be filed with the IRS for any such Disputed Claims reserve, and any such Disputed Claims reserve would be subject to tax annually on a separate entity basis. The Liquidation Trustee would be responsible for payment of any taxes imposed on any Disputed Claims reserve. Accordingly, distributions from any Disputed Claims reserve would be net of any taxes relating to the retention, disposition and distribution of assets in such Disputed Claims reserve. In the event, and to the extent, any Cash of a Disputed Claims reserve is insufficient to pay the portion of any such taxes attributable to the taxable income arising from the assets of such Disputed Claims reserve (including any income that may arise upon the distribution of the assets in such Disputed Claims reserve), assets of each Disputed Claims reserve may be sold to pay such taxes.

U.S. HOLDERS SHOULD CONSULT THEIR OWN INDEPENDENT TAX ADVISORS CONCERNING THE U.S. FEDERAL INCOME TAX CONSEQUENCES OF RECEIVING AND HOLDING LIQUIDATION TRUST INTERESTS.

**ARTICLE XIV
RETENTION OF JURISDICTION**

Notwithstanding the entry of the Confirmation Order and the occurrence of the Effective Date, following the Effective Date, the Bankruptcy Court shall retain such jurisdiction over the Chapter 11 Cases as is legally permissible, including, without limitation, such jurisdiction as is necessary to ensure that the interests and purposes of the Combined Disclosure Statement and Plan are carried out. The Bankruptcy Court shall have exclusive jurisdiction of all matters arising out of the Chapter 11 Cases and the Combined Disclosure Statement and Plan pursuant to, and for the purposes of, sections 105(a) and 1142 of the Bankruptcy Code (provided that the CCAA Court shall retain jurisdiction over the Canadian Proceedings and all matters arising out of, or related to, the Canadian Proceedings, the Information Officer and the orders of the CCAA Court) and for, among other things, the following purposes:

1. To hear and determine any objections to Claims and to address any issues relating to Disputed Claims;
2. To enter and implement such Orders as may be appropriate in the event the Confirmation Order is for any reason stayed, revoked, modified or vacated;
3. To issue such Orders in aid of execution and consummation of the Combined Disclosure Statement and Plan, to the extent authorized by section 1142 of the Bankruptcy Code;

4. To consider any amendments to or modifications of the Combined Disclosure Statement and Plan, to cure any defect or omission, or reconcile any inconsistency in any Order of the Bankruptcy Court, including, without limitation, the Confirmation Order;

5. To hear and determine all requests for compensation and reimbursement of expenses to the extent Allowed by the Bankruptcy Court under section 330 or 503 of the Bankruptcy Code;

6. To hear and determine disputes arising in connection with the interpretation, implementation or enforcement of the Combined Disclosure Statement and Plan;

7. To hear and determine matters concerning state, local and federal Taxes in accordance with sections 346, 505 and 1146 of the Bankruptcy Code (including, without limitation, any request by the Debtors or the Liquidation Trustee for an expedited determination of Tax under section 505(b) of the Bankruptcy Code);

8. To hear any other matter not inconsistent with the Bankruptcy Code;

9. To enter a final decree closing the Chapter 11 Cases;

10. To ensure that distributions to Holders of Claims and Interests are accomplished pursuant to the provisions of the Combined Disclosure Statement and Plan;

11. To decide or resolve any motions, adversary proceedings, contested or litigated matters and any other matters and grant or deny any applications involving the Debtors that may be pending on the Effective Date;

12. To issue injunctions, enter and implement other Orders or take such other actions as may be necessary or appropriate to restrain interference by any Person or Entity with the occurrence of the Effective Date or enforcement of the Combined Disclosure Statement and Plan, except as otherwise provided herein;

13. To determine any other matters that may arise in connection with or related to the Combined Disclosure Statement and Plan, the Confirmation Order or any contract, instrument, release, indenture or other agreement or document created or implemented in connection with the Combined Disclosure Statement and Plan;

14. To hear any disputes and determine any other matters that may arise in connection with or related to any 363 Asset Sale, or any contract, instrument, release, indenture or other agreement or document created or implemented in connection with any 363 Asset Sale;

15. To enforce, interpret, and determine any disputes arising in connection with any stipulations, Orders, judgments, injunctions, exculpations, and rulings entered in connection with the Chapter 11 Cases (whether or not the Chapter 11 Cases have been closed);

16. To resolve disputes concerning any reserves with respect to Disputed Claims or the administration thereof;

17. To resolve any disputes concerning whether a Person or Entity had sufficient notice of the Chapter 11 Case, the General Bar Date, the Governmental Bar Date, the Rejection Damages Bar Date, the Amended Schedules Bar Date, the Administrative Claims Bar Date, and/or the conditional or final hearing on the approval of the Combined Disclosure Statement and Plan for the purpose of determining whether a Claim, or Interest is released, satisfied and/or enjoined hereunder or for any other purpose;

18. To resolve any other matter or for any purpose specified in the Combined Disclosure Statement and Plan, the Confirmation Order, or any other document entered into in connection with any of the foregoing;

19. To enter and enforce any order in furtherance of the Liquidation Trust Agreement;

20. To resolve any cases, controversies, suits, disputes, or Causes of Action relating to the Liquidation Trustee's administration of the Liquidation Trust or the performance by the Liquidation Trustee of any of its obligations, or the exercise by the Liquidation Trustee of any of its rights or powers, under the Liquidation Trust Agreement; and

21. To resolve any cases, controversies, suits, disputes, or Causes of Action asserted by the Liquidation Trust or the Liquidation Trustee, or by or on behalf of any non-debtor subsidiary of any Debtor, against any current or former director or officer of any Debtor or non-debtor subsidiary of any Debtor.

ARTICLE XV MISCELLANEOUS PROVISIONS

A. Injunctions or Stays

Unless otherwise provided herein or in the Confirmation Order, all injunctions or stays provided for in the Chapter 11 Cases under sections 105 or 362 of the Bankruptcy Code or otherwise, and extant on the Confirmation Date, shall remain in full force and effect.

B. Severability

In the event the Bankruptcy Court determines, before the Confirmation Date, that any provision in the Combined Disclosure Statement and Plan is invalid, void or unenforceable, such provision shall be invalid, void or unenforceable with respect to the Holder or Holders of such Claims or Interests as to which the provision is determined to be invalid, void or unenforceable. The invalidity, voidability or unenforceability of any such provision shall in no way limit or affect the enforceability and operative effect of any other provision of the Combined Disclosure Statement and Plan.

C. Binding Effect

The Combined Disclosure Statement and Plan shall be binding upon and inure to the benefit of the Debtors, the Holders of Claims, and the Holders of Interests, and their respective successors and assigns.

D. Notices

All notices, requests and demands to or upon the Debtors or the Liquidation Trust (as applicable) to be effective shall be in writing and, unless otherwise expressly provided herein, shall be deemed to have been duly given or made when actually delivered or, in the case of notice by facsimile transmission, when received and telephonically confirmed, addressed as shall be set forth in the notice of the Effective Date.

E. Governing Law

Except to the extent the Bankruptcy Code, Bankruptcy Rules or other federal law is applicable, or to the extent an exhibit to the Combined Disclosure Statement and Plan provides otherwise, the rights and obligations arising under the Combined Disclosure Statement and Plan shall be governed by, and construed and enforced in accordance with, the laws of the State of New York without giving effect to the principles of conflicts of law of such jurisdiction.

F. Withholding and Reporting Requirements

In connection with the consummation of the Combined Disclosure Statement and Plan, the Debtors, the Liquidation Trustee and/or the Disbursing Agent (as applicable) shall comply with all withholding and reporting requirements imposed by any federal, state, local or foreign taxing authority and all Distributions hereunder shall be subject to any such withholding and reporting requirements. Notwithstanding the above, each Holder of an Allowed Claim or, if applicable, Allowed Interest, that is to receive a Distribution under the Combined Disclosure Statement and Plan shall have the sole and exclusive responsibility for the satisfaction and payment of any tax obligations imposed on such Holder by any Governmental Unit, including income, withholding and other tax obligations, on account of such Distribution. The Debtors, the Liquidation Trustee, the Disbursing Agent or any withholding agent (as applicable) has the right, but not the obligation, to not make a Distribution until such Holder has made arrangements satisfactory to any disbursing party for payment of any such tax obligations. The Debtors, the Liquidation Trustee, the Disbursing Agent or any withholding agent (as applicable) may require, as a condition to receipt of a Distribution, that the Holder of the applicable Claim or Interest or the Liquidation Trust Beneficiary complete and return an IRS Form W-8, W-9 or a similar tax form, as applicable to each such Holder or Liquidation Trust Beneficiary. If the Debtors, the Liquidation Trustee, the Disbursing Agent or any withholding agent (as applicable) makes such a request and Holder or Liquidation Trust Beneficiary fails to comply before the date that is 90 days after the request is made, the applicable requester, in its sole discretion, may (i) make a Distribution net of any applicable withholding or (ii) determine that such Holder or Liquidation Trust Beneficiary shall be deemed to have forfeited the right to receive any Distribution, in which case, (a) any such Distribution shall revert to the Debtors, the Liquidation Trustee or the Disbursing Agent (as applicable) for Distribution to the other Holders of Claims or Liquidation Trust Beneficiaries in accordance with the Combined Disclosure Statement and Plan and (b) the Allowed Claim or Interest of the Holder or Liquidation Trust Beneficiary originally entitled to such Distribution shall be waived and forever barred without further order of the Bankruptcy Court.

G. Headings

Headings are used in the Combined Disclosure Statement and Plan for convenience and reference only and shall not constitute a part of the Combined Disclosure Statement and Plan for any other purpose.

H. Computation of Time

Unless otherwise specifically stated herein, the provisions of Bankruptcy Rule 9006(a) shall apply in computing any period of time prescribed or allowed herein. If the date on which a transaction may occur pursuant to the Combined Disclosure Statement and Plan shall occur on a day that is not a Business Day, then such transaction shall instead occur on the next succeeding Business Day. Any action to be taken on the Effective Date may be taken on or as soon as reasonably practicable after the Effective Date.

I. Reference to Monetary Figures

All references herein to monetary figures shall refer to currency of the United States of America, unless otherwise expressly provided herein.

J. Exhibits/Schedules

All exhibits and schedules to the Combined Disclosure Statement and Plan, including the Plan Supplement, are incorporated into and are a part of the Combined Disclosure Statement and Plan as if set forth in full herein.

K. Filing of Additional Documents

On or before substantial consummation of the Combined Disclosure Statement and Plan, the Debtors shall File with the Bankruptcy Court such agreements and other documents as may be necessary or appropriate to effectuate and further evidence the terms and conditions of the Combined Disclosure Statement and Plan.

L. No Admissions

Notwithstanding anything herein to the contrary, nothing contained in the Combined Disclosure Statement and Plan shall be deemed as an admission by any Entity with respect to any matter set forth herein.

M. Successors and Assigns

The rights, benefits and obligations of any Person or Entity named or referred to in the Combined Disclosure Statement and Plan shall be binding on, and shall inure to the benefit of any heir, executor, administrator, successor or assign of such Person or Entity.

N. Reservation of Rights

Except as expressly set forth herein, the Combined Disclosure Statement and Plan shall have no force or effect unless the Bankruptcy Court shall enter the Confirmation Order. None of the Filing of the Combined Disclosure Statement and Plan, any statement or provision contained herein, or the taking of any action by the Debtors with respect to the Combined Disclosure Statement and Plan shall be or shall be deemed to be an admission or waiver of any rights of the Debtors or Holders of Claims or Interests before the Effective Date.

O. Implementation

The Debtors shall take all steps, and execute all documents, including appropriate releases, necessary to effectuate the provisions contained in this Combined Disclosure Statement and Plan.

P. Inconsistency

In the event of any inconsistency among the Combined Disclosure Statement and Plan and any other instrument or document created or executed pursuant to the Combined Disclosure Statement and Plan, the provisions of the Combined Disclosure Statement and Plan shall govern.

Q. Dissolution of the Committee

Upon the occurrence of the Effective Date, the Committee shall dissolve automatically, whereupon its members, professionals, and agents shall be discharged and released from any duties and responsibilities in the Chapter 11 Cases and under the Bankruptcy Code, except with respect to (i) obligations arising under confidentiality agreements, which shall remain in full force and effect, (ii) prosecuting applications for payment of fees and reimbursement of expenses of its Professionals or attending to any other issues related to applications for payment of fees and reimbursement of expenses of its Professionals, (iii) any motions or other actions seeking enforcement or implementation of the provisions of this Combined Disclosure Statement and Plan, and (iv) prosecuting or participating in any appeal of the Confirmation Order or any request for reconsideration thereof.

R. Closing of the Chapter 11 Cases

The Liquidation Trustee shall, promptly after the full administration of the Chapter 11 Cases, File with the Bankruptcy Court all documents required by Bankruptcy Rule 3022 and any applicable order of the Bankruptcy Court to issue a final decree closing the Chapter 11 Cases and file materials with the CCAA Court to terminate the CCAA Proceedings. The Liquidation Trustee may determine to close certain of the Debtors' Chapter 11 Cases before others.

S. Request for Expedited Determination of Taxes

The Debtors and the Liquidation Trustee shall have the right to request an expedited determination under section 505(b) of the Bankruptcy Code with respect to the determination of any unpaid tax liability of each Debtor or its Estate, for any and all taxable periods ending after the Petition Date through the liquidation of such Debtors as determined under applicable tax laws.

T. Votes Solicited in Good Faith

Upon entry of the Confirmation Order, the Debtors will be deemed to have solicited votes on the Combined Disclosure Statement and Plan in good faith and in compliance with the Bankruptcy Code, and pursuant to section 1125(e) of the Bankruptcy Code, the Debtors and each of their respective agents, representatives, members, principals, officers, directors, employees, advisors, and attorneys will be deemed to have participated in good faith and in compliance with the Bankruptcy Code, and, therefore, neither any of such parties or individuals nor the Liquidation Trust or Liquidation Trustee, as applicable, will have any liability for the violation of any applicable law, rule, or regulation governing the solicitation of votes on the Combined Disclosure Statement and Plan.

ARTICLE XVI DEFINITIONS AND CONSTRUCTION OF TERMS

A. Definitions

As used herein, the following terms have the respective meanings specified below, unless the context otherwise requires:¹³

1. “**363 Asset Sale**” means any sale of the Debtors’ Assets approved by a Sale Order.
2. “**363 Asset Purchase Agreement**” means the applicable asset purchase agreement by and between the Debtors and any Purchaser effectuating a 363 Asset Sale.
3. “**363 Asset Sale Transaction Documents**” means, collectively, the 363 Asset Purchase Agreement and any other agreements and documents executed or delivered in connection therewith, each as may be amended, restated, amended and restated, supplemented, waived, or otherwise modified from time to time in connection with the applicable 363 Asset Sale.
4. “**Acquired Assets**” means any and all of the Assets of the Debtors which are sold pursuant to any 363 Asset Sale.
5. “**Adequate Protection Claim**” means the superpriority administrative expense Claims as provided for in section 503(b) and 507(b) of the Bankruptcy Code granted to the Term Loan Secured Parties pursuant to the Cash Collateral Orders, which are subject and subordinate only to the Carve Out (as defined in the Cash Collateral Orders).
6. “**Adequate Protection Account**” is used as defined in the Interim Cash Collateral Orders.
7. “**Administrative Bar Date Order**” means any Order of the Bankruptcy Court setting the date by which requests for payment of Administrative Claims arising on or after the Petition Date through and including June 30, 2026 (other than Professional Claims) must be Filed.

¹³ Copies of all Filings in the Chapter 11 Cases (as defined herein) can be obtained and viewed free of charge at the following web address: <https://restructuring.ra.kroll.com/bitcoindepot/>.

8. “**Administrative Claim**” means a Claim (other than Adequate Protection Claims) arising on or after the Petition Date and prior to the Effective Date for a cost or expense of administration of the Chapter 11 Cases that is entitled to priority under sections 365, 503(b), 503(c), 507(b), or 1114(e)(2) of the Bankruptcy Code, including: (a) the actual and necessary costs and expenses of preserving the Estates and operating the businesses of the Debtors incurred on or after the Petition Date and through the Effective Date; (b) all fees and charges assessed against the Estates under chapter 123 of the Judicial Code; (c) Allowed Professional Claims; and (d) any cure payment in connection with the assumption and assignment of any Executory Contract or Unexpired Lease to a Purchaser which has not been satisfied pursuant to the 363 Asset Sale Transaction Documents.

9. “**Administrative Claims Bar Date**” means the applicable date by which a request for payment of an Administrative Claim (other than Professional Claims or any Statutory Fee) must be filed, which date shall be, as applicable, either: (a) for Administrative Claims arising on or after the Petition Date through and including June 30, 2026, the date set by the Administrative Bar Date Order, or (b) for Administrative Claims arising after June 30, 2026 but prior to the Effective Date, no later than 30 days after the Effective Date.

10. “**Advisors**” means, collectively, Hilco, Portage Point, and V&E.

11. “**Affiliate**” has the meaning set forth in section 101(2) of the Bankruptcy Code as if the Entity were a debtor in a case under the Bankruptcy Code.

12. “**Allowed**” means with respect to any Claim, (a) a Claim that is timely Filed and is evidenced by a Proof of Claim or request for payment of an Administrative Claim; (b) a Claim that is listed in the Schedules as not contingent, not unliquidated, and not disputed, and for which no Proof of Claim, as applicable, has been timely Filed; or (c) a Claim Allowed pursuant to this Combined Disclosure Statement and Plan, or a Final Order of the Bankruptcy Court; *provided that* with respect to a Claim described in clauses (a) and (b) above, such Claim shall be considered Allowed only if and to the extent that (i) such Claim is not otherwise a Disputed Claim (including as to the priority of such Claim), (ii) with respect to such Claim no objection, request for estimation to the allowance, or other dispute with respect to priority or classification thereof has been Filed (or no motion to deem the Schedules amended has been Filed) and the applicable period of time fixed by the Combined Disclosure Statement and Plan to file an objection or such motion has passed, or such an objection or motion is so interposed and the Claim, as applicable, shall have been Allowed by a Final Order and (iii) such Claim is not otherwise subject to disallowance under section 502(d) or bifurcation under section 506(a) of the Bankruptcy Code. Except as otherwise provided in the Combined Disclosure Statement and Plan or an order of the Bankruptcy Court or with respect to Priority Tax Claims, the amount of an Allowed Claim shall not include interest on such Claim from and after the Petition Date. Notwithstanding anything to the contrary herein, no Claim of any Entity subject to section 502(d) of the Bankruptcy Code shall be deemed Allowed unless and until such Entity pays in full the amount that it owes such Debtor, as applicable. “**Allow**” and “**Allowing**” shall have correlative meanings.

13. “**Amended Schedules Bar Date**” means the later of: (i) the General Bar Date or the Governmental Bar Date, as applicable, and (ii) 5:00 p.m. (prevailing Central Time), on the date

that is 21 days from the date on which the Debtors provide notice of the previously unfiled Schedule or amendment or supplement to the Schedules.

14. “**Assets**” means all of the Debtors’ property, rights, and interests that are property of the Estates pursuant to section 541 of the Bankruptcy Code.

15. “**Auction**” has the meaning set forth in the Bidding Procedures Order.

16. “**Avoidance Actions**” means all avoidance and recovery actions or remedies that may be brought on behalf of the Debtors or their Estates under the Bankruptcy Code or applicable non-bankruptcy law, including actions or remedies under sections 544, 547, 548, 550, 551, 552, or 553 of the Bankruptcy Code.

17. “**Bankruptcy Code**” means title 11 of the United States Code, 11 U.S.C. §§ 101–1532, as amended from time to time.

18. “**Bankruptcy Court**” means the United States Bankruptcy Court for the Southern District of Texas.

19. “**Bankruptcy Rules**” means the Federal Rules of Bankruptcy Procedure and any local rules of the Bankruptcy Court, as amended from time to time.

20. “**Bar Date Order**” means any Order setting the General Bar Date, Governmental Bar Date, Administrative Claims Bar Date, Amended Schedules Bar Date, and Rejection Damages Bar Date.

21. “**Bid Deadline**” has the meaning set forth in the Bidding Procedures Order.

22. “**Bidding Procedures**” has the meaning set forth in the Bidding Procedures Order.

23. “**Bidding Procedures Order**” means the Order (A) Approving (I) Bidding Procedures, (II) Form and Manner of Notice of Sale, Auction, and Sale Hearing, and (III) Assumption and Assignment Procedures; (B) Scheduling Auction, Sale Hearing, and Related Deadlines; and (C) Granting Related Relief [Docket No. 193].

24. “**Bitcoin Depot**” means Bitcoin Depot Inc.

25. “**Bitcoin Depot Operating**” means Bitcoin Depot Operating LLC.

26. “**Board**” means the board of directors of Bitcoin Depot.

27. “**Business Day**” means any day other than a Saturday, Sunday, or “legal holiday” (as defined in Bankruptcy Rule 9006(a)).

28. “**Canadian Assets**” means all of the Assets of the Canadian Debtors’ and all of the Assets of the Debtors located in Canada.

29. “**Canadian Charges**” means the court-ordered charges granted by the CCAA Court in the Canadian Proceedings on the Canadian Assets.

30. “**Canadian Debtors**” means Digital Gold Ventures Inc., BitAccess Inc., and Express Vending Inc.

31. “**Canadian Proceedings**” means the recognition proceedings commenced pursuant to Part IV of the *Companies’ Creditors Arrangement Act (Canada)* in respect of the Chapter 11 Cases of the Debtors.

32. “**Cash**” means cash in legal tender of the United States of America and cash equivalents, including bank deposits, checks, and other similar items.

33. “**Cash Collateral Motion**” means the Emergency Motion of Debtors for Entry of Interim and Final Orders (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Confirming Application of the Automatic Stay, (IV) Scheduling a Final Hearing on the Motion, and (V) Granting Related Relief [Docket No. 24].

34. “**Cash Collateral Orders**” means the Interim Cash Collateral Orders and the Final Cash Collateral Order.

35. “**Cause of Action**” or “**Causes of Action**” means any claims, interests, damages, remedies, causes of action, demands, rights, actions, suits, obligations, liabilities, accounts, defenses, offsets, powers, privileges, licenses, liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereinafter arising, contingent or non-contingent, liquidated or unliquidated, secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, in contract, tort, law, equity, or otherwise. Causes of Action also include: (a) all rights of setoff or counterclaim and claims under contracts or for breaches of duties imposed by law; (b) the right to object to or otherwise contest Claims or Interests; (c) claims pursuant to sections 362, 510, 542, 543, 544 through 550, or 553 of the Bankruptcy Code, including Avoidance Actions; and (d) such claims and defenses as fraud, mistake, duress, and usury, and any other defenses set forth in section 558 of the Bankruptcy Code; and (e) any state or foreign law equivalents of any of the foregoing.

36. “**CCAA**” means the *Companies’ Creditors Arrangement Act*, R.S.C., 1985, c. C-36.

37. “**CCAA Court**” means the Ontario Superior Court of Justice (Commercial List).

38. “**Challenges**” means, in accordance with the Interim Cash Collateral Orders, any adversary proceeding or contested matter (i) objecting to or challenging the amount, allowance, validity, perfection, enforceability, priority, or extent of the Term Loan Debt or the Term Loan Liens, or (ii) otherwise asserting or prosecuting any action for preferences, fraudulent transfers or conveyances, other avoidance power claims or any other claims, counterclaims or causes of action, objections, contests, or defenses against any of the Term Loan Secured Parties or their respective subsidiaries, affiliates, officers, directors, managers, principals, employees, agents, financial advisors, attorneys, accountants, investment bankers, consultants, representatives, and other professionals and the respective successors and assigns thereof, in each case in their respective capacity as such.

39. “**Chapter 11 Cases**” means (a) when used with reference to a particular Debtor, the case pending for that Debtor under chapter 11 of the Bankruptcy Code in the Bankruptcy Court

and (b) when used with reference to all the Debtors, the procedurally consolidated chapter 11 cases pending for the Debtors in the Bankruptcy Court under the case caption Bitcoin Depot Inc., et al., Case No. 26-90528 (CML).

40. “**Chief Restructuring Officer**” means Thomas Studebaker in his capacity as chief restructuring officer of the Debtors.

41. “**Claim**” means any claim, as defined in section 101(5) of the Bankruptcy Code, against a Debtor or its Estate.

42. “**Claims and Noticing Agent**” means Kroll, the claims, noticing, and solicitation agent retained by the Debtors in the Chapter 11 Cases.

43. “**Claims Objection Deadline**” means the deadline for objecting to a Claim against a Debtor, which shall be on the date that is the later of (a) 180 days after the Effective Date, subject to extension by order of the Bankruptcy Court, (b) 90 days after the Filing of a Proof of Claim, or (c) such other period of limitation as may be fixed by the Combined Disclosure Statement and Plan, the Confirmation Order, the Bankruptcy Rules or a Final Order for objecting to a Claim; *provided* that the deadline for objecting to Administrative Claims (other than Professional Claims) filed by the Administrative Claims Bar Date shall be 90 days after the Effective Date.

44. “**Claims Register**” means the official register of Claims maintained by the Claims and Noticing Agent.

45. “**Class**” means a class of Claims or Interests as set forth in the Combined Disclosure Statement and Plan pursuant to sections 1122 and 1123(a)(1) of the Bankruptcy Code.

46. “**Clerk**” means the clerk of the Bankruptcy Court.

47. “**Combined Disclosure Statement and Plan**” means this disclosure statement and chapter 11 plan including, without limitation, the Plan Supplement, all exhibits, supplements, appendices and schedules hereto, either in their present form or as the same may be altered, amended or modified from time to time in accordance with the terms hereof.

48. “**Committee**” means any official committee of unsecured creditors of the Debtors appointed by the U.S. Trustee in these Chapter 11 Cases pursuant to section 1102 of the Bankruptcy Code.

49. “**Common Stock**” means Bitcoin Depot’s issued and outstanding shares of common stock.

50. “**Company**” means the Debtors and the Non-Debtor Affiliates.

51. “**Conditional Approval and Procedures Order**” means the Order conditionally approving the Combined Disclosure Statement and Plan, for solicitation purposes only and authorizing the Debtors to solicit acceptances of the Combined Disclosure Statement and Plan.

52. “**Confirmation Date**” means the date on which the Confirmation Order is entered on the Docket.

53. “**Confirmation**” means the Bankruptcy Court’s entry of the Confirmation Order on the Docket of the Chapter 11 Cases, subject to all conditions specified in the Combined Disclosure Statement and Plan having been (a) satisfied or (b) waived pursuant to the Combined Disclosure Statement and Plan.

54. “**Confirmation Hearing**” means the hearing held by the Bankruptcy Court to consider (i) final approval of the Combined Disclosure Statement and Plan as providing adequate information pursuant to section 1125 of the Bankruptcy Code and (ii) confirmation of the Combined Disclosure Statement and Plan pursuant to sections 1128 and 1129 of the Bankruptcy Code, as such hearing may be adjourned or continued from time to time.

55. “**Confirmation Order**” means the Order of the Bankruptcy Court confirming the Combined Disclosure Statement and Plan pursuant to section 1129 of the Bankruptcy Code.

56. “**Consultation Parties**” has the meaning set forth in the Bidding Procedures Order.

57. “**D&O Liability Insurance Policies**” means all unexpired directors’, managers’, and officers’ liability insurance policies (including any D&O Tail Coverage) of any of the Debtors with respect to directors, managers, officers, and employees of the Debtors.

58. “**D&O Tail Coverage**” means coverage under an applicable D&O Liability Insurance Policy that extends beyond the end of the policy period.

59. “**Debevoise**” means Debevoise & Plimpton LLP.

60. “**Debtor Releases**” means the releases granted pursuant to Article IX.B of the Combined Disclosure Statement and Plan.

61. “**Debtor**” or “**Debtors**” mean BCD Merger Sub LLC; BitAccess Inc.; Bitcoin Depot; Bitcoin Depot Operating; HoldCo; BTM International Holdings I LLC; BTM International Holdings II LLC; Cash Ramp LLC; Digital Gold Ventures Inc.; Express Vending Inc.; Intuitive Software LLC; Kiosk HoldCo LLC; Kiosk Technicians, LLC; Kutt, Inc.; Lux Vending Kiosk, LLC; MCA Services Group, LLC; and Mintz Assets, Inc.

62. “**Disallowed**” means, with respect to any Claim, or any portion thereof, that is not Allowed, any Claim that has been or is hereafter listed in the Schedules as contingent, unliquidated, or disputed, and for which no Proof of Claim is or has been timely Filed, is considered Disallowed and shall be expunged without further action by the Debtors or the Liquidation Trustee, as applicable, and without further notice to any party or action, approval, or order of the Bankruptcy Court; *provided, further*, that a Disputed Claim shall not be considered Disallowed until so determined by entry of a Final Order or by agreement between the holder thereof and the Debtors or the Liquidation Trustee, as applicable.

63. “**Disbursing Agent**” means the Entity or Entities selected by the Liquidation Trustee to make or facilitate distributions pursuant to the Combined Disclosure Statement and Plan.

64. “**Disclosure Statement Motion**” means the motion filed by the Debtors requesting that the Bankruptcy Court (i) schedule a hearing on this Combined Disclosure Statement and Plan, (ii) establish objection deadlines, (iii) approve the solicitation materials, and (iv) grant related relief.

65. “**Disputed**” means, with respect to any Claim or Interest, that such Claim or Interest (a) is not yet Allowed, (b) is not Disallowed by the Combined Disclosure Statement and Plan, the Bankruptcy Code, or a Final Order, as applicable, (c) as to which a dispute is being adjudicated by the Bankruptcy Court, including a dispute about the priority or the extent of the secured amount of such claim under section 506(a) of the Bankruptcy Code or otherwise, or another court of competent jurisdiction in accordance with non-bankruptcy law, or (d) is or is hereafter listed in the Schedules as contingent, unliquidated, or disputed and for which a Proof of Claim is or has been timely Filed in accordance with the Bar Date Order or the Combined Disclosure Statement and Plan.

66. “**Dissolution Transactions**” means the transactions that the Debtors or Liquidation Trustee determine to be necessary or appropriate to implement the terms of the Combined Disclosure Statement and Plan and ultimately result in the dissolution or other termination of the legal entities that comprise the Debtors.

67. “**Distribution Date**” means, except as otherwise set forth herein, the date or dates determined by the Debtors or the Liquidation Trustee, upon which the Disbursing Agent shall make distributions to Holders of Allowed Claims entitled to receive distributions under the Combined Disclosure Statement and Plan.

68. “**Distribution Record Date**” means 5:00 p.m., Central Time, on the Confirmation Date.

69. “**Docket**” means the docket in the Chapter 11 Cases maintained by the Clerk.

70. “**Effective Date**” means the day, as determined by the Debtors, that is the Business Day as soon as reasonably practicable after all conditions precedent to the effectiveness of the Combined Disclosure Statement and Plan set forth herein have been satisfied or waived in accordance with the requirements of the Combined Disclosure Statement and Plan.

71. “**Entity**” has the meaning set forth in section 101(15) of the Bankruptcy Code.

72. “**Equipment Financing Agreements**” means, collectively, the VFS Financing Agreement and the NFS Financing Agreement.

73. “**Equipment Financing Agreement Claim**” means any Claim arising under, derived from, secured by, based on, or related to the Equipment Financing Agreements or any other agreement, instrument, or document executed at any time in connection therewith, or any guaranty thereof.

74. “**Equipment Financing Agreement Collateral**” means, collectively, the NFS Collateral and VFS Collateral.

75. “**Equipment Financing Agreement Collateral Proceeds**” means Cash in an amount attributable to any net proceeds of the sale of the applicable Equipment Financing Agreement Collateral, as determined by the Debtors in accordance with the Bidding Procedures Order.

76. “**Equipment Financing Liens**” means, collectively, the NFS Liens and VFS liens.

77. “**Equity Interest**” means all Interests arising from or related to the Common Stock.

78. “**Estate**” means as to each Debtor, the estate created for such Debtor in its Chapter 11 Case pursuant to section 541 of the Bankruptcy Code upon the commencement of such Debtor’s Chapter 11 Case.

79. “**Exculpated Parties**” means the following Entities, each in their respective capacities as such: (a) the Debtors; (b) the Investigation Subcommittee; (c) the Committee; and (d) the members of the Committee and any other statutory committee appointed in the Chapter 11 Cases.

80. “**Executory Contract**” means a contract to which one or more of the Debtors is a party and that is subject to assumption, assumption and assignment, or rejection under section 365 of the Bankruptcy Code.

81. “**File**,” “**Filed**,” or “**Filing**” means file, filed, or filing with the Bankruptcy Court in the Chapter 11 Cases.

82. “**Final Cash Collateral Order**” means the final Order approving the Cash Collateral Motion.

83. “**Final Order**” means as applicable, an order, or judgment of the Bankruptcy Court or other court of competent jurisdiction with respect to the relevant subject matter that has not been reversed, stayed, modified, or amended, and as to which the time to appeal or seek certiorari has expired and no appeal or petition for certiorari has been timely taken, or as to which any appeal that has been taken or any petition for certiorari that has been or may be filed has been resolved by the highest court to which the order or judgment could be appealed or from which certiorari could be sought or the new trial, reargument, or rehearing shall have been denied, resulted in no modification of such order, or has otherwise been dismissed with prejudice.

84. “**First Day Declaration**” means the *Declaration of Thomas Studebaker in Support of the Chapter 11 Cases and First-Day Motions* [Docket No. 23].

85. “**First Interim Cash Collateral Order**” means the *Interim Order (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Confirming Application of the Automatic Stay, (IV) Scheduling a Second Interim Hearing, and (V) Granting Related Relief* [Docket No. 44].

86. “**General Bar Date**” means July 21, 2026, at 5:00 p.m. (prevailing Central Time), pursuant to the Bar Date Order.

87. “**General Unsecured Claim**” means any Claim against any Debtor that is not a Secured Claim, Administrative Claim, Professional Claim, Priority Tax Claim, Senior Priority Lien Claim, Other Priority Claim, Adequate Protection Claim, Term Loan Claim, Equipment Financing Agreement Claim, Intercompany Claim, or Subordinated Claim, to the extent such Claim has not already been paid during the Chapter 11 Cases or assumed by a Purchaser under a 363 Asset Purchase Agreement.

88. “**Governmental Bar Date**” means November 23, 2026, at 5:00 p.m. (prevailing Central Time), pursuant to the Bar Date Order.

89. “**Governmental Unit**” shall have the meaning set forth in section 101(27) of the Bankruptcy Code.

90. “**Hilco**” means, collectively, Hilco Corporate Finance, LLC, Hilco Commercial Industrial, LLC, Hilco Real Estate, LLC, and Hilco IP Services, LLC.

91. “**Holder**” means a Person or Entity holding a Claim against or Interest in a Debtor, as applicable.

92. “**HoldCo**” means BT HoldCo LLC.

93. “**Impaired**” means with respect to a Class of Claims or Interests, a Class of Claims or Interests that is impaired within the meaning of section 1124 of the Bankruptcy Code.

94. “**Independent Member**” means Ivona Smith in her capacity as independent member of the Board and the Investigation Subcommittee.

95. “**Information Officer**” means Alvarez & Marsal Canada Inc. and their counsel, Blake, Cassels & Graydon LLP.

96. “**Insurance Contract**” means any policy of insurance, including the D&O Liability Insurance Policies, under which any of the Debtors could have asserted, did assert or may in the future assert a right to coverage for any claim, together with any other contracts, documents or instruments that pertain or relate to such policy.

97. “**Intercompany Claim**” means any Claim held by a Debtor or an Affiliate against a Debtor or an Affiliate.

98. “**Intercompany Interest**” means any Interest in a Debtor held by another Debtor.

99. “**Interest**” means any equity security (as defined in section 101(16) of the Bankruptcy Code) in any Debtor and any other rights, options, warrants, stock appreciation rights, phantom stock rights, restricted stock units, redemption rights, repurchase rights, convertible, exercisable or exchangeable securities or other agreements, arrangements or commitments of any

character relating to, or whose value is related to, any such interest or other ownership interest in any Debtor.

100. “**Interim Cash Collateral Orders**” means, together, the First Interim Cash Collateral Order, the Second Cash Collateral Order, the Third Interim Cash Collateral Order, and any subsequent Orders approving the Cash Collateral Motion on an interim basis.

101. “**Interim Compensation Order**” means the Order approving procedures for the interim compensation of Professionals in the Chapter 11 Cases.

102. “**Investigation**” means the investigation by the Investigation Subcommittee into whether the Debtors hold any valuable claims or Causes of Action, including, without limitation, claims against current or former officers, directors, insiders, or third parties.

103. “**Investigation Subcommittee**” means the subcommittee of the Restructuring Committee, consisting of Ivona Smith, with the authority to conduct the Investigation and to make a final determination of appropriate action with respect to any Claims or Causes of Action that are the subject of the Investigation.

104. “**IRS**” means the Internal Revenue Service.

105. “**Judicial Code**” means title 28 of the United States Code, 28 U.S.C. §§ 1–4001, as amended from time to time.

106. “**Kroll**” means Kroll Restructuring Administration LLC.

107. “**Lien**” has the meaning set forth in section 101(37) of the Bankruptcy Code.

108. “**Liquidation Trust**” means the trust established on the Effective Date in accordance with the Combined Disclosure Statement and Plan and the Liquidation Trust Agreement.

109. “**Liquidation Trust Accounts**” means the bank accounts to be held in the name of the Liquidation Trustee that are created pursuant to the Combined Disclosure Statement and Plan and the Liquidation Trust Agreement.

110. “**Liquidation Trust Agreement**” means that certain agreement establishing and governing the Liquidation Trust.

111. “**Liquidation Trust Assets**” means all Assets held by the Debtors as of the Effective Date (other than the Non-Contributed Assets), which shall be treated as transferred to and beneficially owned by the Liquidation Trust as of the Effective Date.

112. “**Liquidation Trust Beneficiaries**” means the Holders of Allowed General Unsecured Claims and, if applicable, Holders of Allowed Equipment Financing Agreement Claims.

113. “**Liquidation Trust Expenses**” means the actual expenses (including any taxes imposed on or payable by the Liquidation Trust or in respect of the Liquidation Trust Assets and professional fees) incurred by the Liquidation Trust, any professionals retained by the Liquidation Trust, and any additional amount determined to be necessary by the Liquidation Trustee to adequately reserve for the operating expenses of the Liquidation Trust that shall be paid out of the Liquidation Trust Assets.

114. “**Liquidation Trust Interests**” means the beneficial interests in the Liquidation Trust and rights with respect to the Liquidation Trust Assets to be distributed on a *Pro Rata* basis to the Holders of Allowed General Unsecured Claims and, if applicable, Holders of Allowed Equipment Financing Agreement Claims.

115. “**Liquidation Trust Oversight Board**” means a three-member board with membership appointed by the Committee on the Effective Date, pursuant to the Liquidation Trust Agreement.

116. “**Liquidation Trustee**” means, in its capacity as such, the trustee selected by the Committee on or prior to the Effective Date to serve as the sole officer and/or responsible Person for the Debtors following the Effective Date and to (a) administer the Combined Disclosure Statement and Plan in accordance with its terms and the Liquidation Trust Agreement, (b) serve as the trustee and administrator for the Liquidation Trust, and (c) take such other actions as may be authorized under the Liquidation Trust Agreement, and any successor thereto.

117. “**NFS**” means NFS Leasing, Inc.

118. “**NFS Collateral**” means certain collateral and all proceeds and products thereof, in each case whether then owned or existing or thereafter acquired or arising under the NFS Financing Agreement.

119. “**NFS Financing Agreement**” means that certain *Master Equipment Lease* dated as of November 22, 2021 by and between NFS and Lux Vending, LLC (n/k/a Bitcoin Depot Operating) (as amended or otherwise modified prior to the Petition Date).

120. “**NFS Liens**” means NFS’s asserted security interest in, and lien on the NFS Collateral.

121. “**Non-Contributed Asset**” means (i) property of any Debtor’s Estate that is abandoned under section 554 of the Bankruptcy Code prior to the Effective Date, and (ii) any asset, right, arrangement, non-executory contract, or other property that is listed in the Plan Supplement as a Non-Contributed Asset.

122. “**Non-Debtor Affiliates**” means Brazil BTM Limitada; BTM Solutions India Privat Ltd.; NZ BTM Ltd.; AUS BTM Pty. Ltd.; UK BTM Ltd.; HK BTM Ltd.; and Bitcoin Depot, S.de.R.L. de C.V.

123. “**Non-Released Parties**” means any Persons or Entities identified in the Schedule of Non-Released Parties included in the Plan Supplement, and any Persons or Entities not expressly identified as Released Parties following the conclusion of the Investigation.

124. “**Non-Voting Classes**” means all Classes under this Combined Disclosure Statement and Plan other than Classes 3, 4, and 5.

125. “**Notice of Adjournment of Auction**” means, together, the *Notice of Adjournment of Auction for the Sale of the Debtors’ Assets Free and Clear of any and all Claims, Interests, and Encumbrances* [Docket No. 313], and any other subsequent notices filed on the docket of the Bankruptcy Court further adjourning the Auction.

126. “**Notice of Non-Voting Status**” means the notice to Holders of Claims or Interests not entitled to vote on this Combined Disclosure Statement and Plan informing those Holders of their non-voting status.

127. “**Notice of Winning Bidder**” has the meaning set forth in the Bidding Procedures Order.

128. “**Opt-Out Deadline**” means ~~[-]~~[July 30](#), 2026 at 5:00 p.m. (prevailing Central Time).

129. “**Opt-Out Form**” means the form received by Holders of Claims and Interests who receive a Notice of Non-Voting Status that allows such Holders to opt out of the releases provided and disclosed in the Combined Disclosure Statement and Plan.

130. “**Order**” means an order or judgment of the Bankruptcy Court as entered on the Docket.

131. “**Other Priority Claims**” means any Claim that is: (a) entitled to priority of payment under section 507(a) of the Bankruptcy Code other than an Administrative Claim or a Priority Tax Claim; or (b) secured by a CCAA Court-ordered charge on the Canadian Assets in the Canadian Proceedings.

132. “**Person**” has the meaning set forth in section 101(41) of the Bankruptcy Code.

133. “**Petition Date**” means the date on which each Debtor filed its voluntary petition for relief commencing the Chapter 11 Cases.

134. “**Plan Objection Deadline**” means the date the Bankruptcy Court establishes as the deadline to File an objection to Confirmation of the Combined Disclosure Statement and Plan.

135. “**Plan Supplement**” means the compilation of documents and forms of documents, agreements, schedules, and exhibits to the Combined Disclosure Statement and Plan (in each case, as may be altered, amended, modified, or supplemented from time to time in accordance with the terms hereof and in accordance with the Bankruptcy Code and Bankruptcy Rules) to be Filed by the Debtors no later than seven (7) days before the Plan Objection Deadline (provided, however, that the identity of the Released Parties will be filed no later than July 7, 2026), including the following, as applicable: (a) the Schedule of Retained Causes of Action; (b) a schedule identifying the Non-Contributed Assets; (c) the Liquidation Trust Agreement; (d) the Schedule of Retained Executory Contracts and Unexpired Leases; (d) the Liquidation Analysis; (e) a summary of the

findings of the Investigation Subcommittee; (f) the identity of the Released Parties; and (g) the identity of, and the proposed compensation to be paid to, the Liquidation Trustee.

136. “**Post-Confirmation Report**” means post-confirmation reports in accordance with the U.S. Trustee’s Region 7 Guidelines for Debtors-in-Possession.

137. “**Portage Point**” means Triple P TRS, LLC.

138. “**Priority Tax Claim**” means a Claim held by a Governmental Unit of the kind entitled to priority of payment as specified in sections 502(i) and 507(a)(8) of the Bankruptcy Code.

139. “**Pro Rata**” means the proportion that an Allowed Claim in Classes 4, and 5 for each Debtor bears to the aggregate amount of all Allowed Claims in such Classes for each such Debtor. Until all Disputed Claims in a Class are resolved, Disputed Claims shall be treated as Allowed Claims in their face amount for purposes of calculating *Pro Rata* distributions of property to Holders of Allowed Claims in such Class, and Disputed Claims that do not specify an amount shall be treated as Allowed Claims in an amount to be determined in the reasonable discretion of the Debtors or the Liquidation Trustee, as applicable, for purposes of calculating *Pro Rata* distributions of property to Holders of Allowed Claims in such Class.

140. “**Professional**” means any professional Person employed in the Chapter 11 Case pursuant to section 327, 328 or 1103 of the Bankruptcy Code pursuant to an Order of the Bankruptcy Court and to be compensated for services rendered pursuant to sections 327, 328, 329, 330, or 331 of the Bankruptcy Code.

141. “**Professional Claim**” means a Claim by a professional seeking an award by the Bankruptcy Court of compensation for services rendered or reimbursement of expenses incurred through and including the Effective Date under sections 330, 331, 503(b)(2), 503(b)(3), 503(b)(4), or 503(b)(5) of the Bankruptcy Code to the extent such fees and expenses have not been paid pursuant to the Interim Compensation Order or any order of the Bankruptcy Court. To the extent the Bankruptcy Court denies or reduces by a Final Order any amount of a Professional’s requested fees and expenses, then the amount by which such fees or expenses are reduced or denied shall reduce the applicable Allowed Professional Claim.

142. “**Professional Claim Reserve Amount**” means the reasonable estimate of the aggregate amount of Allowed Professional Claims relating to the period prior to the Effective Date as well as an estimated aggregate amount related to the preparation, filing and prosecution of fee applications following the Effective Date, which estimates Professionals shall deliver to the Debtors as set forth in Article III.D of the Combined Disclosure Statement and Plan.

143. “**Professional Fee Escrow Account**” means the escrow account at Kroll the Debtors were authorized and directed to fund pursuant to the Cash Collateral Orders for the sole purpose of reserving for and paying unpaid Allowed Professional Fees which will be funded by the Debtors with Cash as soon as possible after Confirmation and not later than the Effective Date in an amount equal to the Professional Claim Reserve Amount. For the avoidance of doubt, (i) to the extent that the Professional Fee Escrow Account is not sufficient to satisfy in full all Allowed Professional Claims, such Allowed Professional Claims shall nevertheless be paid in full in Cash

by the Liquidation Trustee from other available Cash in the Claims Reserve prior to making any distributions to the Holders of Allowed Claims, and (ii) any fees and expenses by Professionals in connection with preparing fee applications shall be paid by the Liquidation Trustee from the Professional Fee Escrow Account or, if exhausted, from other available Cash in the Claims Reserve prior to making any distributions to the Holders of Allowed Claims.

144. “***Proof of Claim***” means a proof of Claim Filed against any of the Debtors in the Chapter 11 Cases.

145. “***Purchaser***” means any Entity or Entities which will acquire any Assets in connection with a 363 Asset Sale.

146. “***Rejection Damages Bar Date***” means the deadline to File a Proof of Claim for damages relating to the rejection of an Executory Contract or Unexpired Lease, which, pursuant to the Bar Date Order, is the later of: (i) the General Bar Date or the Governmental Bar Date, as applicable, and (ii) 5:00 p.m. (prevailing Central Time) on the date that is 30 days after the effective date of rejection of any executory contracts or unexpired leases of the Debtors and/or abandonment of property in connection therewith.

147. “***Related Party***” means, with respect to any Entity, such Entity’s predecessors, successors, assigns, and present and former Affiliates (whether by operation of law or otherwise) and subsidiaries, and each of their respective managed accounts or funds or investment vehicles, and each of their respective current and former direct and indirect equity holders, officers, directors, managers, principals, shareholders, members, partners, employees, agents, advisory board members, financial advisors, attorneys, accountants, investment bankers, consultants, representatives, management companies, fund advisors, and other professionals, in each case acting in such capacity.

148. “***Released Party***” means each Person or Entity identified as a Released Party in the Plan Supplement as recommended by the Independent Subcommittee ~~at the conclusion of the Investigation. — Any Person or Entity that is a Released Party shall be obligated to provide reasonable cooperation to the Liquidation Trustee in the Liquidation Trustee’s pursuit of Retained Causes of Action.~~¹⁴ and filed on the Bankruptcy Court’s docket no later than July 7, 2026,¹⁴ which may include, each of the following solely in its capacity as such and the extent permitted by applicable law: (a)(i) the Debtors; (ii) the Estates; and (iii) with respect to each Debtor, each Debtor’s directors, managers, members, officers, principals, committees (including special committees or subcommittees), the Investigation Subcommittee, Restructuring Committee, Chief Restructuring Officer, the Information Officer; (iv) each Related Party of each Entity in clauses (a)(i)-(a)(iii); and (b)(i) the Committee and its members, each in their capacities as such; and (ii) with respect to the Committee, its retained Professionals, including its attorneys, and financial advisors; *provided, however*, that in each case, an Entity shall not be a Released Party if it: (x) elects to opt out of the releases set forth in Article IX of the Combined Disclosure Statement

¹⁴ ~~For more information on the Released Parties, see Articles I.G and I.H describing the Independent Investigation and Potential Released Parties.~~

¹⁴ Interested parties will be able to obtain and view such filing free of charge at the following website: <https://restructuring.ra.kroll.com/bitcoindepot>.

and Plan; or (y) timely objects to the releases set forth in Article IX of the Combined Disclosure Statement and Plan and such objection is not resolved before Confirmation. For the avoidance of doubt, the Non-Released Parties shall not be a “Released Party” under the Combined Disclosure Statement and Plan and shall not receive a release under the Combined Disclosure Statement and Plan. For more information on the Released Parties, see Articles I.G, I.H, and I.I describing the Independent Investigation, the Committee Investigation, and Potential Released Parties.

149. “**Releasing Parties**” means each of the following, solely in its capacity as such: (a)(i) the Debtors; and (ii) the Estates; (b)(i) all Holders of Claims and Interests that vote to accept the Combined Disclosure Statement and Plan but do not opt out of granting the releases set forth herein; (ii) all Holders of Claims or Interests whose vote to accept or reject the Combined Disclosure Statement and Plan is solicited but that do not vote either to accept or to reject the Combined Disclosure Statement and Plan and do not opt out of granting the releases set forth herein; (iii) all Holders of Claims or Interests that are presumed to accept the Combined Disclosure Statement and Plan but do not opt out of granting the releases set forth herein; (vi) with respect to each of the foregoing parties in clauses (b)(i) through (b)(vi), each of such Entity’s current and former Affiliates; (v) with respect to each of the foregoing parties in clauses (b)(i) through (b)(vi), each of such Entity’s Related Party for which such Entity is legally entitled to bind such Related Party to the releases contained in the Combined Disclosure Statement and Plan under applicable law (in each case, solely in its capacity as such); and (c)(i) the members of any statutory committee, including the Committee, appointed in the Chapter 11 Cases and (ii) such committee’s Professionals.

150. “**Restructuring Committee**” means the special committee of the board of directors of Bitcoin Depot, consisting of Alex Holmes and Ivona Smith, which Restructuring Committee is tasked with, among other things, advising the full Board on matters related to the evaluation of Bitcoin Depot’s strategic alternatives and approving conflict matters.

151. “**Retained Causes of Action**” means those Causes of Action identified on the Schedule of Retained Causes of Action. The Retained Causes of Action will not include any Acquired Assets or claims or Causes of Action released pursuant to the Combined Disclosure Statement and Plan or by separate agreement of the Debtors and approval of the Bankruptcy Court.

152. “**Retained Executory Contracts and Unexpired Leases**” means those Executory Contracts and Unexpired Leases identified on the Schedule of Retained Executory Contracts and Unexpired Leases. The Retained Executory Contracts and Unexpired Leases will not include any Acquired Assets.

153. “**Sale Objection Deadline**” means the deadline set by the Bankruptcy Court pursuant to the Bidding Procedures Order for parties in interest to object to any proposed 363 Asset Sale.

154. “**Sale Order**” means any Order approving the sale of the Acquired Assets.

155. “**Sales Process**” means, together, the sales process for the Debtors’ Assets conducted pursuant to the Bidding Procedures Order.

156. “***Schedule of Retained Causes of Action***” means the schedule of Retained Causes of Action that are to be retained by the Debtors and the Estates and contributed to the Liquidation Trust, which schedule will be filed with the Plan Supplement, as the same may be amended, modified, or supplemented from time to time.

157. “***Schedule of Retained Executory Contracts and Unexpired Leases***” means the schedule of Retained Executory Contracts and Unexpired Leases that are to be retained by the Debtors and the Estates and vested in the Post-Sale Estates, which schedule will be filed with the Plan Supplement, as the same may be amended, modified, or supplemented from time to time.

158. “***Schedules***” means, collectively, the schedules of assets and liabilities, schedules of Executory Contracts and Unexpired Leases, and statements of financial affairs Filed by the Debtors pursuant to section 521 of the Bankruptcy Code and in substantial conformance with the Official Bankruptcy Forms, as the same may have been amended, modified, or supplemented from time to time.

159. “***Second Interim Cash Collateral Order***” means the *Interim Order (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Confirming Application of the Automatic Stay, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief* [Docket No. 184].

160. “***Secured***” means a Claim: (a) secured by a Lien on property in which the applicable Estate has an interest, which Lien is valid, perfected, and enforceable pursuant to applicable law or by reason of a Bankruptcy Court order, or that is subject to setoff pursuant to section 553 of the Bankruptcy Code, to the extent of the value of the creditor’s interest in such Estate’s interest in such property or to the extent of the amount subject to setoff, as applicable, as determined pursuant to section 506(a) of the Bankruptcy Code; or (b) otherwise Allowed pursuant to the Combined Disclosure Statement and Plan as a Secured Claim.

161. “***Senior Priority Liens***” means all enforceable, valid, perfected and unavoidable liens in existence immediately prior to the Petition Date or valid, enforceable and unavoidable liens in existence immediately prior to the Petition Date that are perfected after the Petition Date as permitted by section 546(b) of the Bankruptcy Code, as determined by a Final Order (which may include the Final Cash Collateral Order or the Confirmation Order) or by agreement between the Holder of such Lien and the Debtors or the Liquidation Trustee, other than Term Loan Liens and Equipment Financing Liens.

162. “***Senior Priority Lien Claims***” means any Claims Secured by Senior Priority Liens.

163. “***Silverview***” means Silverview Credit Partners LP.

164. “***Solicitation Package***” means all ballots, notices, and other materials used by the Debtors in respect of the solicitation of votes to accept or reject the Combined Disclosure Statement and Plan.

165. “***Statutory Fees***” means any fees due and payable pursuant to 28 U.S.C. § 1930, together with the statutory rate of interest set forth in 31 U.S.C. § 3717 to the extent applicable.

166. “**Subordinated Claim**” means any Claim, whether or not the subject of an existing lawsuit, (a) arising from rescission of a purchase or sale of any debt or equity securities of the Debtors issued as Interests existing immediately prior to the Effective Date; (b) for damages arising from the purchase or sale of any such security; (c) for violations of the securities laws, misrepresentations, or any similar Claims, including, to the extent related to the foregoing or otherwise subject to subordination under section 510(b) of the Bankruptcy Code, any attorneys’ fees, other charges, or costs incurred on account of the foregoing Claims; or (d) for reimbursement, contribution, or indemnification on account of any such Claim.

167. “**Tax**” means (a) any net income, alternative or add-on minimum, gross income, gross receipts, gross margin, sales, use, ad valorem, value added, transfer, franchise, profits, license, withholding, payroll, employment, excise, severance, stamp, occupation, premium, property, environmental, escheat, unclaimed property or windfall, custom, duty or other tax, governmental fee or like assessment or charge of any kind whatsoever (together in each instance with any interest, penalty, addition to tax or additional amount) imposed by any federal, state, local or foreign taxing authority; or (b) any liability for payment of any amounts of the foregoing types as a result of being a member of an affiliated, consolidated, combined or unitary group, or being a party to any agreement or arrangement whereby liability for payment of any such amounts is determined by reference to the liability of any other Person.

168. “**Tax Code**” means the Internal Revenue Code of 1986, as amended.

169. “**Term Loan Agent**” means Silverview.

170. “**Term Loan Agreement**” means that certain Second Amended and Restated Credit Agreement, dated as of November 1, 2024 (as amended or otherwise modified prior to the Petition Date), by and among (a) Term Loan Borrower, (b) HoldCo, (c) the subsidiary guarantors party thereto, (d) the Term Loan Lenders, and (e) the Term Loan Agent.

171. “**Term Loan Borrower**” means Kiosk HoldCo LLC.

172. “**Term Loan Claim**” means any Claim arising under, derived from, secured by, based on, or related to the Term Loan Facility or any other agreement, instrument, or document executed at any time in connection therewith, or any guaranty thereof.

173. “**Term Loan Documents**” means the Term Loan Agreement and Loan Documents (as defined in the Term Loan Agreement) and any other agreements and documents executed or delivered in connection therewith, each as may be amended or otherwise modified prior to the Petition Date.

174. “**Term Loan Facility**” means the credit facility evidenced by the Term Loan Documents.

175. “**Term Loan Lenders**” means the lenders from time-to-time party to the Term Loan Agreement.

176. “**Term Loan Secured Parties**” means the Term Loan Agent and the Term Loan Lenders.

177. “**Term Loan Settlement**” means any negotiated compromise between the Debtors, Term Loan Secured Parties, and Committee, resolving any Challenge(s) or potential Challenge(s) by the Debtors and/or the Committee.

178. “**Term Loan Settlement Amount**” means an amount agreed pursuant to the Term Loan Settlement, but in any event less than the amount held in the Adequate Protection Account.

179. “**Third Interim Cash Collateral Order**” means the *Interim Order (I) Authorizing the Debtors to Use Cash Collateral, (II) Granting Adequate Protection, (III) Confirming Application of the Automatic Stay, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief* [Docket No. [327](#)].

180. “**Treasury Regulations**” means the treasury regulations promulgated under the Tax Code.

181. “**U.S.**” means the United States of America.

182. “**U.S. Trustee**” means the Office of the United States Trustee for the Southern District of Texas.

183. “**Unexpired Lease**” means a lease to which one or more of the Debtors is a party that is subject to assumption, assumption and assignment, or rejection under section 365 of the Bankruptcy Code.

184. “**Unimpaired**” means with respect to a Class of Claims or Interests, a Class of Claims or Interests that is unimpaired within the meaning of section 1124 of the Bankruptcy Code.

185. “**V&E**” means Vinson & Elkins LLP.

186. “**VFS**” means VFS LLC.

187. “**VFS Collateral**” means certain collateral and all proceeds and products thereof, in each case whether then owned or existing or thereafter acquired or arising under the VFS Financing Agreement.

188. “**VFS Financing Agreement**” means that certain *Master Equipment Finance Agreement* dated as of June 29, 2021 by and between VFS and Lux Vending, LLC (n/k/a Bitcoin Depot Operating) (as amended or otherwise modified prior to the Petition Date).

189. “**VFS Liens**” means VFS’s asserted security interest in, and lien on the VFS Collateral.

190. “**Voting Deadline**” means ~~July 30~~ [July 30](#), 2026 at 5:00 p.m. (CT) (unless such time is extended by the Debtors).

191. “**Wind Down**” means the process following the Effective Date for (i) making distributions pursuant to the Combined Disclosure Statement and Plan; (ii) pursuing, settling, or

abandoning Causes of Action; (iii) implementing the Dissolution Transactions; and (iv) winding-down, dissolving, and liquidating the Estates.

192. “*Wind Down Budget*” means the budget, which shall be reasonably satisfactory to the Committee, pursuant to which the Liquidation Trust shall (i) resolve all Disputed Claims, (ii) make all distributions to Holders of Allowed Claims in accordance with the terms of the Combined Disclosure Statement and Plan, (iii) implement the Wind Down; and (iv) otherwise implement the Combined Disclosure Statement and Plan and carry out its duties hereunder subject to and to the extent set forth in the Combined Disclosure Statement and Plan, the Confirmation Order, or any other Final Order of the Bankruptcy Court entered in connection therewith.

B. Rules of Interpretation.

For purposes hereof: (i) in the appropriate context, each term, whether stated in the singular or the plural, shall include both the singular and the plural, and pronouns stated in the masculine, feminine, or neuter gender shall include the masculine, feminine, and the neuter gender; (ii) unless otherwise specified, any reference herein to a contract, lease, instrument, release, indenture, or other agreement or document being in a particular form or on particular terms and conditions means that the referenced document shall be substantially in that form or substantially on those terms and conditions; (iii) unless otherwise specified, any reference herein to an existing document, schedule, or exhibit, whether or not Filed, having been Filed or to be Filed shall mean that document, schedule, or exhibit, as it may thereafter be amended, modified, or supplemented; (iv) any reference to an Entity as a Holder of a Claim or Interest includes that Entity’s successors and assigns; (v) unless otherwise specified, all references herein to “*Articles*” are references to Articles hereof or hereto; (vi) unless otherwise specified, all references herein to exhibits are references to exhibits in the Plan Supplement; (vii) unless otherwise specified, the words “herein,” “hereof,” and “hereto” refer to the Combined Disclosure Statement and Plan in its entirety rather than to a particular portion of the Combined Disclosure Statement and Plan; (viii) subject to the provisions of any contract, certificate of incorporation, by-law, instrument, release, or other agreement or document entered into in connection with the Combined Disclosure Statement and Plan, the rights and obligations arising pursuant to the Combined Disclosure Statement and Plan shall be governed by, and construed and enforced in accordance with the applicable federal law, including the Bankruptcy Code and Bankruptcy Rules; (ix) captions and headings to Articles are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of the Combined Disclosure Statement and Plan; (x) unless otherwise specified herein, the rules of construction set forth in section 102 of the Bankruptcy Code shall apply; (xi) any term used in capitalized form herein that is not otherwise defined but that is used in the Bankruptcy Code or the Bankruptcy Rules shall have the meaning assigned to that term in the Bankruptcy Code or the Bankruptcy Rules, as the case may be; (xii) all references to docket numbers of documents Filed in the Chapter 11 Cases are references to the docket numbers under the Bankruptcy Court’s Docket; (xiii) all references to statutes, regulations, orders, rules of courts, and the like shall mean as amended from time to time, and as applicable to the Chapter 11 Cases, unless otherwise stated; (xiv) the words “include” and “including,” and variations thereof, shall not be deemed to be terms of limitation, and shall be deemed to be followed by the words “without limitation”; (xv) references to “Proofs of Claim,” “Holders of Claims,” “Disputed Claims,” and the like shall include “Proofs of Interest,” “Holders of Interests,” “Disputed Interests,” and the like, as applicable; (xvi) any immaterial effectuating provisions may be interpreted by the Debtors

or the Liquidation Trustee in such a manner that is consistent with the overall purpose and intent of the Combined Disclosure Statement and Plan all without further notice to or action, order, or approval of the Bankruptcy Court or any other Entity; and (xvii) all references herein to consent, acceptance, or approval may be conveyed by counsel for the respective parties that have such consent, acceptance, or approval rights, including by electronic mail.

Dated: June ~~23~~²⁴, 2026

Bitcoin Depot Inc.,
on behalf of itself and all other Debtors

By: /s/ Thomas Studebaker
Thomas Studebaker
Chief Restructuring Officer

Summary report:	
Litera Compare for Word 11.16.0.74 Document comparison done on 6/24/2026 6:16:48 PM	
Style name: VE Deletions Strikethru Full Text	
Intelligent Table Comparison: Active	
Original filename: BTM - Amended Combined Plan and Disclosure Statement (Filing Version).docx	
Modified filename: BTM - Amended Combined Plan and Disclosure Statement (Solcitation Version)(Filing Version).docx	
Changes:	
<u>Add</u>	26
~~Delete~~	28
~~Move From~~	0
<u>Move To</u>	0
<u>Table Insert</u>	0
~~Table Delete~~	0
<u>Table moves to</u>	0
~~Table moves from~~	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	54

AND IN THE MATTER OF BITCOIN DEPOT INC. ET AL.

APPLICATION OF BITCOIN DEPOT INC., UNDER SECTION 46 OF THE *COMPANIES'*
CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

Applicant

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

PROCEEDING COMMENCED AT TORONTO

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IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C.
1985, c. C-36, AS AMENDED

Court File No: CL-26-00000234-0000

AND IN THE MATTER OF BITCOIN DEPOT INC. ET AL.

APPLICATION OF BITCOIN DEPOT INC., UNDER SECTION 46 OF THE *COMPANIES'*
CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

Applicant

ONTARIO
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(COMMERCIAL LIST)

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MOTION RECORD OF THE APPLICANT
(Recognition of Certain U.S. Orders, returnable July 2, 2026)

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