

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

In re:	)	
	)	Chapter 11
WHEEL PROS, LLC, <i>et al.</i> , ¹	)	
	)	Case No. 24-11939 (JTD)
Debtors.	)	
	)	(Jointly Administered)
	)	
	)	Re: Docket No. 103

**ORDER (I) AUTHORIZING
AND APPROVING (A) THE DEBTORS’
ASSUMPTION OF AND PERFORMANCE UNDER THE DEFINITIVE
AGREEMENTS, (B) THE SALE OF THE 4WP ASSETS FREE AND CLEAR
OF ALL LIENS, CLAIMS, ENCUMBRANCES AND OTHER INTERESTS,
(C) THE DEBTORS’ ASSUMPTION AND ASSIGNMENT OF ALL EXECUTORY
CONTRACTS AND UNEXPIRED LEASES, AND (II) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”),² of the above-captioned debtors and debtors in possession (collectively, the “Debtors” and, each, a “Debtor”), pursuant to sections 105(a), 363, and 365 of title 11 of the United States Code (the “Bankruptcy Code”) and rules 2002, 6004, and 6006 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and rules 2002-1 and 6004-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), seeking entry of an order (the “Sale Order”):

(a) authorizing and approving (i) the Debtors’ assumption of and performance under the APA, attached as **Exhibit 1** to this Sale Order, whereby Sellers have agreed to sell, and Buyer has agreed to purchase, the Assets, and Sellers have agreed to enter into a transition services agreement with

¹ The last four digits of Debtor Wheel Pros, LLC’s federal tax identification number are 5738. A complete list of each of the Debtors in these chapter 11 cases and each such Debtor’s federal tax identification number may be obtained on the website of the Debtors’ claims and noticing agent at <https://cases.stretto.com/WheelPros>. The location of the Debtor Wheel Pros, LLC’s principal place of business and the Debtors’ service address in these chapter 11 cases is 5347 S Valentia Way, Suite 200, Greenwood Village, Colorado 80111.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion or the APA, as applicable.

Buyer attached as **Exhibit 2** to this Sale Order, (ii) the sale of the Assets to Buyer free and clear of all liens, claims, encumbrances, and other interests pursuant to section 363(f) of the Bankruptcy Code, except for Assumed Liabilities, (iii) the assumption and assignment of the Assumed Contracts and Leases, attached as **Exhibit 3** to this Sale Order, as set forth in the APA, and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration, the Forsa Declaration, and the Johnston Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this 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 this Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court; and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is **HEREBY FOUND, CONCLUDED, AND DETERMINED THAT:**

A. **Notice.** As evidenced by certificates filed with the Court [Docket Nos. 123, 128, 131, 140, 143, and 163], proper, adequate, and sufficient notice of, and a reasonable opportunity

to object or otherwise to be heard regarding, (i) the Motion; (ii) the entry of this Sale Order; and (iii) the Definitive Agreements have been provided to all parties entitled thereto. Such notice constitutes good and sufficient notice of, and a reasonable opportunity to object or be heard regarding, the Motion and the entry of this Sale Order under Bankruptcy Code §§102(1), 363 and 365 and Bankruptcy Rules 2002 (including, without limitation, 2002(i)), 6004, and 6006 and Local Rule 2002-1(b). No other or further notice of, opportunity to object to, or other opportunity to be heard regarding the Motion or the entry of this Sale Order need be given to any entity.

B. Disclosures. The disclosures made by the Debtors in the Motion and related documents filed with the Court concerning the Sale are sufficient under the circumstances.

C. Assumption and Sale in Best Interests of the Debtors' Estates. The Debtors' determination that a sale of the Assets through a private sale on the terms and conditions set forth in the Definitive Agreements is in the best interests of the Debtors' estates and constitutes a valid and sound exercise of the Debtors' business judgment. The total consideration provided to the Debtors for the Assets represents the highest and best offer reasonably and practicably received by the Debtors for the Assets. No other entity or group of entities has presented a higher or otherwise better offer to the Debtors to purchase the Assets for greater economic value to the Debtors' estates. The Sale contemplated under the Definitive Agreements, including the total consideration to be realized by the Debtors thereunder, (i) is the highest and best offer received for the Assets by the Debtors and (ii) is in the best interests of the Debtors, their creditors, their estates, and other parties in interest. The assumption of the Definitive Agreements by the Debtors is therefore also in the best interests of the Debtors, their creditors, their estates, and other parties in interest. All obligations of the Debtors under the Definitive Agreements are (i) reasonably tailored to increase the likelihood that the Debtors will receive the best possible price and terms for the Assets, (ii) of

substantial benefit to the Debtors' estates and stakeholders and all parties in interest herein, (iii) reasonable and appropriate, (iv) a material inducement for, and condition necessary to, ensure that Buyer will continue to pursue its proposed agreement to purchase the Assets, and (v) reasonable in relation to Buyer's efforts, the magnitude of the Sale, and Buyer's lost opportunities resulting from the time spent pursuing such transaction.

D. Good Faith. The sales process engaged in by the Buyer and Sellers, and the negotiations of the Definitive Agreements, was non-collusive, in good faith, and substantively and procedurally fair to all parties in interest. Buyer is acquiring the Assets in good faith and is a good faith purchaser within the meaning of section 363(m) of the Bankruptcy Code. Neither Buyer nor any of its affiliates, officers, directors, members, partners, principals, or shareholders (or equivalent) or any of its respective representatives, successors, or assigns is an "insider" (as defined under section 101(31) of the Bankruptcy Code) of any Debtor, and, therefore, each such person is entitled to the full protections of section 363(m), and otherwise has proceeded in good faith in all respects in connection with these chapter 11 cases in that: (1) Buyer recognized that the Debtors were free to deal with any other party interested in acquiring the applicable Assets; (2) all payments to be made by Buyer and other agreements or arrangements entered into, or to be entered into, by such Buyer in connection with the Sale have been disclosed; (3) Buyer has not violated section 363(n) of the Bankruptcy Code by any action or inaction; and (4) the negotiation and execution of the Definitive Agreements, including the applicable Sale contemplated thereby, were at arms'-length and in good faith. There was no evidence of insider influence or improper conduct by Buyer or any of their affiliates in connection with the negotiation of the Sale with the Debtors.

E. No Collusion. The Sale and transactions contemplated thereby cannot be avoided under section 363(n) of the Bankruptcy Code. None of the Debtors, Buyer, or any of their respective affiliates, officers, directors, members, partners, principals, or shareholders (or equivalent) or any of their respective representatives, attorneys, successors, or assigns have engaged in any conduct that would cause or permit the consummation of the Sale to be avoided, or costs or damages to be imposed, under section 363(n) of the Bankruptcy Code.

F. Purchasers Not Successors. By consummating the Sale substantially pursuant to the terms of the APA, neither Buyer nor its affiliates are a mere continuation of any Debtor or any Debtor's estate, and there is no continuity, no common identity, and no continuity of enterprise between Buyer and any Debtor. By consummating the Sale substantially pursuant to the terms of the APA, Buyer and its affiliates shall not be deemed to be holding itself out as a continuation of the Debtors based on the Sale, the Definitive Agreements, any subsequent documentation entered into for purposes of consummating such transaction, or this Sale Order. Neither Buyer nor its affiliates are a successor to any Debtor or any Debtor's estate by reason of any theory of law or equity, and the Sale does not amount to a consolidation, merger, or *de facto* merger of Buyer and the Debtors.

G. Binding Agreement. The Definitive Agreements are valid and binding contracts between the Sellers and Buyer and shall be enforceable pursuant to their terms. The Definitive Agreements were not entered into for the purpose of hindering, delaying or defrauding creditors under the Bankruptcy Code or under laws of the United States, any state, territory, possession, or the District of Columbia. The Definitive Agreements and the Sale itself, and the consummation thereof, shall be, to the extent provided in the applicable agreement, specifically enforceable against and binding upon (without posting any bond) the Debtors and any chapter 7 or chapter 11

trustee appointed with respect to any of the Debtors, and shall not be subject to rejection or avoidance by the foregoing parties or any other person. The terms and provisions of the Definitive Agreements and this Sale Order shall be binding in all respects upon, and shall inure to the benefit of, the Debtors, their estates, and their creditors (whether known or unknown), Buyer, and each of their respective affiliates, successors, and assigns, and any affected third parties, including, without limitation, all persons asserting encumbrances (collectively, the “Bound Parties”), notwithstanding any subsequent appointment of any trustee, examiner, or receiver under the Bankruptcy Code or any other law, and all such provisions and terms shall likewise be binding on such trustee, examiner, receiver, party, entity, or other fiduciary under the Bankruptcy Code or any other law with respect to any of the Bound Parties, and all such terms shall likewise be binding on such trustee, examiner, receiver, party, entity, or other fiduciary, and shall not be subject to rejection or avoidance by the Debtors, their estates, their creditors or any trustee, examiner, receiver, party, entity, or other fiduciary. The provisions of this Sale Order and the terms and provisions of the Definitive Agreements, shall survive the entry of any order that may be entered confirming or consummating any chapter 11 plan of the Debtors, dismissing these chapter 11 cases, or converting these chapter 11 cases to cases under chapter 7. The rights and interests granted pursuant to this Sale Order and the Definitive Agreements shall continue in these or any superseding cases and shall be binding upon the Bound Parties and their respective successors and permitted assigns including, without limitation, any trustee, party, entity, or other fiduciary hereafter appointed as a legal representative of the Debtors under chapter 7 or chapter 11 of the Bankruptcy Code. Any trustee appointed for the Debtors under any provision of the Bankruptcy Code, whether the Debtors are proceeding under chapter 7 or chapter 11 of the Bankruptcy Code, shall be authorized and

directed to perform under the Definitive Agreements and this Sale Order without the need for further order of the Court.

H. Free and Clear Sale. The Debtors sell the Assets free and clear of all liens, claims, encumbrances, and interests against the Debtors, their estates, or any of the Assets, other than Assumed Liabilities, because, in each case, one or more of the standards set forth in section 363(f)(1)–(5) of the Bankruptcy Code has been satisfied *provided* that all liens, claims, encumbrances, and interests of which the Assets are sold free and clear pursuant to this Sale Order, including the Adequate Protection Liens (as defined in the Interim DIP Order³), shall automatically attach to all proceeds of the Sale in the order of priority of such liens, claims, encumbrances, and interests, with the same validity, force, and effect which they had against the Assets prior to the Sale (including pursuant to the Interim DIP Order). Those holders of claims or interests who did not object or who withdrew their objections to the Motion are deemed to have consented pursuant to Bankruptcy Code section 363(f)(2). Those holders of claims or interests who did object, fall within one or more of the other subsections of Bankruptcy Code section 363(f), including that such holders of claims or interests (except to the extent such claims or interests are Assumed Liabilities), are adequately protected by having their claims that constitute interests in the Assets, if any, attach to the proceeds of the Sale with the same priority that existed immediately prior to the closing.

I. Application of Proceeds. On September 10, 2024, the Court entered the Interim DIP Order, pursuant to which the Assets constitute Prepetition Collateral and are subject to the Adequate Protection Liens and Prepetition Liens (in each case, as defined in the Interim DIP

³ The “Interim DIP Order” means the *Interim Order (I) Authorizing the Debtors to (A) Obtain Post-Petition Financing, (B) Grant Senior Secured Priming Liens and Superpriority Administrative Expense Claims and (C) Utilize Cash Collateral; (II) Granting Adequate Protection to the Prepetition Secured Parties; (III) Modifying the Automatic Stay; (IV) Scheduling Final Hearing; and (V) Granting Related Relief* [Docket No. 95].

Order). For the avoidance of doubt, the Sale is free and clear of such Adequate Protection Liens and Prepetition Liens. All parties in interest reserve any right they may have to object to, or otherwise contest, the appropriate allocation of Sale proceeds, including with respect to the allocation of Sale proceeds among the Debtors.

J. If the Sale was not free and clear of all liens, claims, encumbrances, and interests (other than Assumed Liabilities), or if Buyer would, or in the future could, be liable for any of such claims (other than Assumed Liabilities), Buyer would not have entered into and consummated the Sale, thus adversely affecting the Debtors and their estates and creditors. In addition, the sale of the Assets other than pursuant to a transfer that is free and clear of all liens, claims, encumbrances, and interests (other than Assumed Liabilities), would be of substantially less benefit to the Debtors' estates. The total consideration to be provided under the Sale reflects Buyer's reliance on this Sale Order to provide it, pursuant to sections 105(a) and 363(f) of the Bankruptcy Code, with title to and possession of the applicable assets free and clear of all liens, claims, encumbrances, and interests (other than Assumed Liabilities).

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:

1. The relief requested in the Motion is granted and approved to the extent indicated herein, and the Sale contemplated thereby is authorized and approved as set forth in this Sale Order.

2. All objections to the Motion or the relief requested therein that have not been withdrawn or otherwise resolved are overruled on the merits and denied. All persons and entities with notice of the relief sought in the Motion and set forth in this Sale Order that failed to timely object thereto are deemed to consent to such relief, including for purposes of section 363(f)(2) of the Bankruptcy Code.

Approval of the Assumption of the Definitive Agreements and the Sale

3. The Debtors are authorized to assume, and perform under, the Definitive Agreements and all other ancillary documents, including, without limitation, all exhibits and schedules attached to the Definitive Agreements.

4. The Definitive Agreements and all other ancillary documents, all of the terms and conditions thereof, and the Sale contemplated thereby, are hereby approved in all respects, except as otherwise expressly set forth herein. The failure specifically to include any particular terms of the Definitive Agreements in this Sale Order shall not diminish or impair the effectiveness of such provision, it being the intent of the Court that the Sale be authorized and approved in their entirety.

5. Pursuant to section 363(b) of the Bankruptcy Code, the Debtors are authorized and empowered to take any and all actions necessary or appropriate to (a) consummate the Sale of the Assets to Buyer pursuant to and substantially in accordance with the terms and conditions of the Definitive Agreements, (b) close the Sale as contemplated in the Definitive Agreements and this Sale Order, and (c) execute and deliver, perform under, consummate, and implement the Definitive Agreements, together with all additional instruments and ancillary documents that may be reasonably necessary or desirable to implement the Sale, or as may be reasonably necessary or appropriate to the performance of the obligations as contemplated by the Definitive Agreements and such other ancillary documents.

6. This Sale Order shall be binding in all respects upon the Debtors, their estates, all creditors, all holders of equity interests in the Debtors, all holders of any claims against any Debtor, any holders of claims against or on some or all of the Assets, all counterparties to any executory contract or unexpired lease of the Debtors, any trustees, examiners, or other fiduciary under any section of the Bankruptcy Code, if any, subsequently appointed in any of these chapter 11 cases

or upon a conversion to chapter 7 of the Bankruptcy Code of any of the Debtors' cases, and any filing agents, filing officers, title agents, recording agencies, secretaries of state, and other persons and entities who may be required by operation of law, the duties of their office or contract, to accept, file, register, or otherwise record or release any documents or instruments or who may be required to report or insure any title in or to the Assets. The terms and provisions of the Definitive Agreements and this Sale Order shall inure to the benefit of the Debtors, their estates and their creditors, Buyer and its affiliates, and any other affected third parties, including all persons asserting any claims in the Assets to be sold pursuant to the Definitive Agreements, notwithstanding any subsequent appointment of any trustee(s), party, entity, or other fiduciary under any section of any chapter of the Bankruptcy Code, as to which trustee(s), party, entity, or other fiduciary such terms and provisions likewise shall be binding. This Sale Order shall survive any dismissal or conversion of any of these chapter 11 cases or any dismissal of any subsequent chapter 7 cases.

7. Notwithstanding any requirement for approval the Debtors are authorized and empowered to take any and all actions necessary or appropriate to: (a) consummate the Sale pursuant to and in accordance with the terms and conditions of the Definitive Agreements; (b) close the Sale as contemplated in the Definitive Agreements and this Sale Order (including any customary or immaterial modifications to purchase price); and (c) execute and deliver, perform under, consummate, implement, and close fully the Definitive Agreements, together with all additional instruments and documents that may be reasonably necessary or desirable to implement the Definitive Agreements and the Sale, including any other ancillary documents, or as may be reasonably necessary or appropriate to the performance of the obligations as contemplated by the Definitive Agreements and such other ancillary documents.

Transfer of the Assets

8. The transfer of the Assets shall constitute a legal, valid, binding, and effective transfer of all such Assets and, upon the Debtors' receipt of the purchase consideration, shall be free and clear of all liens, claims, encumbrances, and interests (other than Assumed Liabilities). Those holders of liens, claims, encumbrances, and interests who did not object (or who ultimately withdrew their objections, if any) to the Sale are deemed to have consented to the Sale being free and clear of their liens, claims, encumbrances, and interests (other than Assumed Liabilities) pursuant to section 363(f)(2) of the Bankruptcy Code. Those holders of liens, claims, encumbrances, and interests who did object, if any, could be compelled in a legal or equitable proceeding to accept money satisfaction of such claims pursuant to section 363(f)(5) of the Bankruptcy Code, or fall within one or more of the other subsections of section 363(f) of the Bankruptcy Code and are therefore adequately protected by having their liens, claims, encumbrances, or interests that constitute interests in the Assets, if any, attach to the proceeds of the Sale with the same priority that existed immediately prior to the closing. Upon the closing, the Debtors shall transfer the Assets to Buyer. Pursuant to section 363(f) of the Bankruptcy Code, the transfer of the Assets shall be free and clear of all liens, claims, encumbrances, and interests (including all "claims" within the meaning of section 101(5) of the Bankruptcy Code), except for Assumed Liabilities; *provided* that all liens, claims, encumbrances, and interests of which the Assets are sold free and clear pursuant to this Sale Order, including the Adequate Protection Liens (as defined in the Interim DIP Order), shall automatically attach to all proceeds of the Sale in the order of priority of such liens, claims, encumbrances, and interests, with the same validity, force, and effect which they had against the Assets prior to the Sale (including pursuant to the Interim DIP Order).

9. All persons and entities holding liens or interests in the Assets arising under or out of, in connection with, or in any way relating to the Debtors or the transfer of such Assets to Buyer hereby are forever barred, estopped, and permanently enjoined from asserting against Buyer or its successors or assigns, its property, or such persons' or entities' liens or interests in and to the Assets.

10. Notwithstanding any terms of the Definitive Agreements to the contrary, after the closing of the sale, the Debtors shall have no further liability with respect to the Assets, and any claims, whether administrative or otherwise, relating to or arising from such Assets after the closing of the sale asserted against the Debtors shall be deemed disallowed.

11. A certified copy of this Sale Order may be filed with the appropriate clerk and/or recorded with the appropriate recorder to act to cancel any of the liens and other encumbrances of record.

12. If any person or entity that has filed statements or other documents or agreements evidencing liens on, or interests in, any of the Assets shall not have delivered to the Debtors prior to the closing in proper form for filing and executed by the appropriate parties, termination statements, instruments of satisfaction, releases of liens, and any other documents necessary for the purpose of documenting the release of liens or interests which the person or entity has or may assert with respect to such assets, the Debtors and Buyer are hereby authorized to execute and file such statements, instruments, releases, and other documents on behalf of such person or entity with respect to such assets without the need for any further order of the Court or consent of such person or entity.

13. This Sale Order is and shall be binding upon and govern the acts of all persons and entities, including, without limitation, all filing agents, filing officers, administrative agencies,

governmental departments, secretaries of state, federal and local officials, and all other persons and entities who may be required by operation of law, the duties of their office, or contract, to accept, file, register, or otherwise record or release any documents or instruments, or who may be required to report or insure any title or state of title in or to any lease; and each of the foregoing persons and entities is hereby directed to accept for filing any and all of the documents and instruments necessary and appropriate to consummate the transactions contemplated by the Definitive Agreements.

Assumption and Assignment of Assumed Contracts and Leases

14. Under the circumstances, the Debtors have demonstrated that assuming and assigning the Assumed Contracts and Leases in connection with the Sale is an exercise of their sound business judgment, and that such assumption and assignment is in the best interests of the Debtors' estates, for the reasons set forth in the Motion, including, without limitation, because the assumption and assignment of the Assumed Contracts and Leases in connection with the Sale is a material component to the overall consideration provided by Buyer and will maintain the ongoing business of the Debtors, limit the losses of counterparties to Assumed Contracts and Leases, and maximize the distribution to creditors of the Debtors.

15. Assignment of the Assumed Contracts and Leases to Buyer is necessary and appropriate under the circumstances in connection with the Sale, is integral to the Debtors' overall restructuring efforts, and Buyer has demonstrated that it can reasonably carry on the obligations under the Assumed Contracts and Leases.

16. The Debtors are authorized to assume and assign to Buyer all of the Assumed Contracts and Leases pursuant to sections 105(a) and 365 of the Bankruptcy Code, and the counterparties to such Assumed Contracts and Leases shall have been deemed to consent to such

assignment, subject to the payment of the cure amounts described herein. The Debtors' assumption of the Assumed Contracts and Leases shall be effective upon entry of this Sale Order; *provided*, that in the event of a dispute between the Debtors and the counterparty to the Assumed Contracts and Leases with respect to cure amounts, the Debtors and such counterparty shall engage in good-faith negotiations towards a resolution of such disputed cure amounts and (a) the Debtors will promptly pay the appropriate amount following the earlier of: (i) the date on which the Debtors reach agreement on the amount of the cure amounts with the applicable counterparty; or (ii) the date specified in a final and non-appealable order entered by the Court determining such amount; and (b) the applicable counterparty shall retain rights to assert a claim against the Debtors, subject to applicable law. Nothing herein shall constitute a waiver of any of the Debtors' rights with respect to the assumption and assignment of the Assumed Contracts and Leases. Under no circumstance shall Buyer be liable or responsible for any such cure amounts. The Debtors' assignment of the Assumed Contracts and Leases to Buyer shall be effective concurrently with the closing.

17. Notwithstanding anything to the contrary in the Definitive Agreements or this Sale Order, (i) each of the Debtors' executory contracts with Switch, VMware,⁴ and Cognos (collectively, the "Additional Contracts") are intended to be assigned to Buyer; (ii) the Debtors will cooperate in good faith with Buyer and the counterparties to the Additional Contracts in an effort to obtain their consent to the assignment of such Additional Contract to Buyer on or prior to the closing, with the Debtors to pay any applicable cure amount, if any, owing to such counterparties; and (iii) in the event that consent by each of the counterparties to the assignment

⁴ To the extent that the VMware contract is deemed to be an asset owned by the Debtors with no continuing obligation by the Debtors to VMware, then ownership of such asset will be transferred to Buyer as part of the closing and be included as part of the Purchased Assets.

of the Additional Contracts to Buyer cannot be obtained on or prior to the closing, then the Debtors will use commercially reasonable efforts to cooperate with Buyer and the counterparties to the Additional Contracts in an effort to obtain their consent to the assignment of such Additional Contracts, including, if necessary, by filing a motion with the Court seeking to assign such Additional Contracts to Buyer, with the Debtors to pay any applicable cure amount owing to such counterparties, if any. In addition, Buyer shall have until thirty (30) days following the closing to identify and provide to the Debtors any additional executory contracts and/or unexpired leases related to the 4WP business that were not made known and provided to Buyer by the Debtors (the “Newly Identified Contracts”) that Buyer wants assigned to it by the Debtors. The Debtors will use commercially reasonable efforts to cooperate with Buyer and the counterparties to any such Newly Identified Contracts in an effort to obtain their consent to the assignment of such Newly Identified Contracts, including, if necessary, by filing a motion with the Court seeking to assign such Newly Identified Contracts to Buyer, with the Debtors to pay any applicable cure amounts owing to such counterparties, if any.

18. Pursuant to section 365(f) of the Bankruptcy Code, the Assumed Contracts and Leases to be assumed and assigned pursuant to the APA shall remain in full force and effect. All other requirements and conditions under sections 363 and 365 of the Bankruptcy Code for the assumption of the Assumed Contracts and Leases have been satisfied. Each non-Debtor counterparty to the Assumed Contracts and Leases shall be forever barred, estopped, and permanently enjoined from: (a) contesting the validity or enforceability of the Debtors’ assignment of such Assumed Contracts and Leases to Buyer; (b) asserting against the Debtors or Buyer (or its applicable affiliates) or any of their respective properties any assignment fee, acceleration, default, breach, or claim for pecuniary loss, or condition to assignment existing,

arising, or accruing as of the consummation of the Sale or arising by reason of consummating the Sale, including any breach related to or arising out of the filing of these chapter 11 cases, any change-in-control provisions in any such Assumed Contract or Lease, or any purported written or oral modification to any such Assumed Contract or Lease; or (c) asserting against the Debtors or Buyer (or any of its affiliates) any claim, counterclaim, defense, breach, condition, or setoff asserted or assertable against the Debtors existing as of the consummation of the Sale or arising by reason of consummating the Sale, except for those liabilities assumed in connection with the Sale.

19. Except as otherwise provided herein, upon consummation of the Sale, the Debtors shall be released, pursuant to section 365(k) of the Bankruptcy Code, from any liability under the Assumed Contracts and Leases. There shall be no rent or other payment accelerations, assignment fees, increases, or any similar fees, costs, or expenses charged to Buyer or the Debtors as a result of the filing of the chapter 11 cases or assumption and assignment of the Assumed Contracts and Leases. Any provision in any Assumed Contract or Lease that purports to declare a breach, default, or termination as a result of a change of control of the Assets is hereby deemed unenforceable in connection with the Sale under section 365(f) of the Bankruptcy Code. The failure of the Debtors or Buyer to enforce at any time one or more terms or conditions of any of the Assumed Contracts and Leases shall not be a waiver of such terms or conditions or of the right of the Debtors or Buyer, as the case may be, to enforce every term and condition of any such Assumed Contract or Lease. The validity of the assumption and assignment of any Assumed Contract or Lease by the Debtors shall not be affected by any existing dispute between the Debtors and any counterparty to such Assumed Contract or Lease. Any party that may have had the right to consent to the assignment

of any Assumed Contract or Lease is deemed to have consented for the purposes of sections 365(c)(1)(B) and 365(e)(2)(A)(ii) of the Bankruptcy Code.

20. All defaults and obligations, if any, of the Debtors under the Assumed Contracts and Leases arising or accruing after the objection deadline and prior to the closing (without giving effect to any acceleration clauses or any default provisions of the kind specified in section 365(b)(2) of the Bankruptcy Code) shall be cured by the Debtors at the closing, or as soon thereafter as reasonably practicable. Except as set forth in the APA, under no circumstance shall Buyer be liable or responsible for any such defaults or obligations.

21. For the avoidance of doubt, upon the closing, the assumption and assignment of the Assumed Contracts and Leases pursuant to this Sale Order and the APA shall result in the full release and satisfaction of any claims, whether monetary or nonmonetary arising under any Assumed Contracts and Leases at any time prior to the effective date of such assumption and assignment, in each case as provided in section 365 of the Bankruptcy Code.

22. The assumption and assignment of each of the Assumed Contracts and Leases is made in good faith under sections 363(b) and (m) of the Bankruptcy Code and is entitled to the protections thereof.

Other Provisions

23. The Definitive Agreements and any related agreements, documents or other instruments may be modified, amended or supplemented by the parties thereto and in accordance with the terms thereof, without further order of the Court, provided that any such modification, amendment or supplement does not have a material adverse effect on the Debtors' estates or the rights of any party holding a lien, claim or encumbrance on or against the Assets.

24. The Sale contemplated by the Definitive Agreements is undertaken by the Sellers and Buyer without collusion and in good faith, as that term is defined in section 363(m) of the Bankruptcy Code, and accordingly, the reversal or modification on appeal of the authorization provided herein to consummate any transaction shall not affect the validity of such transaction (including, for the avoidance of doubt, the sale of the Assets free and clear of all claims (other than Assumed Liabilities)), unless such authorization and consummation of such transaction was stayed pending such appeal. Buyer is a good-faith purchaser within the meaning of section 363(m) of the Bankruptcy Code and, as such, is entitled to the full protections of section 363(m) of the Bankruptcy Code. Buyer has not colluded with any potential purchasers, or any other parties interested in the Assets, and therefore the sale of the Assets may not be avoided pursuant to section 363(n) of the Bankruptcy Code.

25. The automatic stay pursuant to section 362 is hereby lifted to the extent necessary, without further order of this Court, to (i) allow Buyer to deliver any notice provided for in the Definitive Agreements and any ancillary documents and (ii) allow Buyer to take any and all actions permitted under this Sale Order, the Definitive Agreements, and any ancillary documents in accordance with the terms and conditions thereof.

26. The Debtors, including their respective officers, employees, and agents, are hereby authorized to execute such documents and do such acts as are necessary or desirable to carry out the transactions contemplated by the terms and conditions of the Definitive Agreements and this Sale Order. The Debtors shall be, and they hereby are, authorized to take all such actions as may be necessary to effectuate the terms of the Definitive Agreements and this Sale Order and the relief granted pursuant to this Sale Order.

27. From time to time, as and when requested by any party, each party to the Sale shall execute and deliver, or cause to be executed and delivered, all such documents and instruments and shall take, or cause to be taken, all such further or other actions as such other party may reasonably deem necessary or desirable to consummate the Sale, including such actions as may be necessary to vest, perfect or confirm, of record or otherwise, in Buyer its right, title and interest in and to the Assets, as applicable.

28. The parties to the Sale may make any non-material modifications, amendments or supplements to such agreement and to any related agreements, documents or other instruments in accordance with the terms thereof without further order of this Court.

29. For the avoidance of doubt, and notwithstanding anything to the contrary in this Sale Order or the Definitive Agreements, to the extent any of the Debtors' property in Texas subject to any *ad valorem* prepetition tax claim(s) held by any of the Texas Taxing Authorities⁵ is to be sold, the Buyer assumes the 2024 tax liability and shall be responsible for paying the *ad valorem* taxes in full, in the ordinary course of business, when due. If not timely paid, the Texas Taxing Authorities may proceed with non-bankruptcy collections against the Buyer without leave

⁵ “Texas Taxing Authorities” means Bexar County, Dallas County, City of Frisco, Parker County Appraisal District, Tarrant County, Plano Independent School District, Frisco Independent School District, Denton County and any other local tax authority in the State of Texas.

or approval of the Court. Any dispute regarding the proration of the ad valorem taxes pursuant to the terms of the Definitive Agreements shall have no effect on Buyer's responsibility to pay the 2024 ad valorem taxes; *provided* that nothing in this Sale Order shall modify, alter, or otherwise affect the proration of such taxes by and among the Debtors and Buyer, as applicable, as set forth in the Definitive Agreements. The Texas Taxing Authorities shall retain their respective liens against the Assets, as applicable, until paid in full, including any applicable penalties or interest.

30. Notwithstanding anything to the contrary in this Sale Order, the Definitive Agreements, any list of Assumed Contracts and Leases, or any document related to any of the foregoing: (i) nothing shall permit or otherwise effect a sale, an assignment, or any other transfer of any insurance policies that have been issued by ACE American Insurance Company, Westchester Surplus Lines Insurance Company, Indemnity Insurance Company of North America, Westchester Fire Insurance Company, Illinois Union Insurance Company, Federal Insurance Company, and each of their respective U.S.-based affiliates and successors (collectively, the "Chubb Companies") to, or that provide coverage to, any of the Debtors (or their predecessors) at any time and all agreements, documents or instruments relating thereto (collectively, the "Chubb Insurance Contracts") and/or any rights, proceeds, benefits, claims, rights to payments and/or recoveries under such Chubb Insurance Contracts; (ii) the Chubb Insurance Contracts and/or any rights, proceeds, benefits, claims, rights to payments and/or recoveries under such Chubb Insurance Contracts are not, and shall not be, deemed to be either Assumed Contracts and Leases or a portion of any of the Assets sold, assigned or otherwise transferred as a part of the Sale; and (iii) nothing herein alters or modifies the terms and conditions of the Chubb Insurance Contracts.

31. Notwithstanding anything else to the contrary, nothing in this Sale Order or the Definitive Agreements shall (a) prevent, limit, restrict, enjoin, or impair the California Department

of Tax and Fee Administration (the “CDTFA”) from commencing or continuing tax audits of books and records; (b) be deemed to bind the CDTFA as to tax characterization or tax liability; and (c) excuse and exempt the Sellers and Buyer from complying with all tax reporting and remittance requirements imposed upon them by the California Revenue and Taxation Code and applicable law.

32. The Debtors shall pay the non-disputed portion of the cure amount due and owing to GS Portfolio Holdings II, LLC (the “Landlord”) in relation to the leased premises located at 2605-B Preston Rd., Frisco, Texas 75034 (the “Leased Premises,” and such lease, the “Lease”) within fifteen (15) days following the date of closing of the Sale. Nothing in this Sale Order shall impair or prejudice the rights of the Landlord related to the Debtors’ available insurance coverage with respect to third-party claims asserted in connection with the Debtors’ use and occupancy of the Leased Premises with regard to events that occurred prior to the effective date of assumption and assignment of the Lease to Buyer. Notwithstanding anything in the Motion, or any assumption and assignment agreement to the contrary, and except as set forth in this Sale Order, from and after the assumption and assignment to Buyer of the Lease in accordance with this Sale Order, Buyer shall comply with the terms of the Lease in its entirety (as may be modified in any written agreement between Buyer and Landlord), including, without limitation, any indemnification obligations expressly contained in the Lease and any rent, common area maintenance, insurance, taxes, or similar charges expressly contained in the Lease that come due on or after the effective date of assumption and assignment to Buyer of the Lease, as applicable, regardless of when such amounts were accrued.

33. Subject to the terms of this Sale Order, Lumen Technologies, Inc. (“Lumen”) continues to negotiate in good faith with Debtors to resolve a disputed cure amount. Nothing

herein shall be deemed to constitute a waiver or modification of Lumen's rights, remedies, and defenses in law or in equity, including those under the Bankruptcy Code, including those rights, remedies, or defenses related to Section 365, or pursuant to Lumen's underlying contracts and agreements, Lumen reserving any and all such rights and remedies.

34. Notwithstanding anything else to the contrary, nothing in this Sale Order or the Definitive Agreements shall alter or modify the terms and conditions and effectiveness of the Cintas Corporation Master Service Agreement.⁶

35. Notwithstanding the provisions of the Bankruptcy Rules, including Bankruptcy Rules 6004(h), 6006(d), and 7062, or any applicable provisions of the Local Rules, this Sale Order shall not be stayed after the entry hereof, but shall be effective and enforceable immediately upon entry, and the fourteen (14) day stay provided in Bankruptcy Rules 6004(h) and 6006(d) is waived and shall not apply. Time is of the essence in closing the Sale and the Sellers and Buyer intend to close the Sale as soon as practicable. The Debtors and Buyer are authorized to close the Sale immediately upon entry of this Sale Order.

36. Nothing contained in the Motion or this Sale Order, and no action taken pursuant to the relief requested or granted (including any payment made in accordance with this Sale Order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount, validity or priority of, or basis for any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission or finding that any particular claim is an administrative expense claim,

⁶ "Cintas Corporation Master Service Agreement" means that certain service agreement dated October 30, 2019 by and between Cintas Corporation No. 2 and Wheel Pros LLC dba Hoonigan.

other priority claim or otherwise of a type specified or defined in the Motion or this Sale Order;

(e) other than with respect to Assumed Contracts and Leases, a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code;

(f) an admission as to the validity, priority, enforceability or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law.

37. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rules 6004(a) and the Local Rules are satisfied by such notice.

38. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Sale Order are immediately effective and enforceable upon its entry.

39. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Sale Order in accordance with the Motion.

40. The Court shall retain jurisdiction to interpret, implement, and enforce the terms and provisions of this Sale Order and the Definitive Agreements entered into for purposes of consummating the Sale, all amendments thereto, and any waivers and consents thereunder and each of the agreements executed in connection therewith to which the Debtors are a party, and to adjudicate, if necessary, any and all disputes concerning or relating in any way to the sale of the Assets.

Dated: October 15th, 2024
Wilmington, Delaware

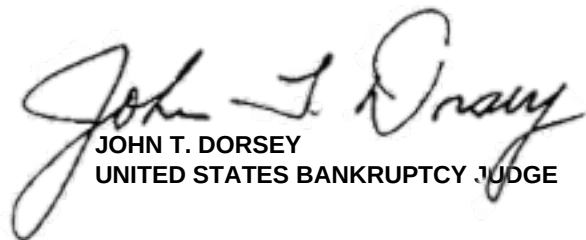

JOHN T. DORSEY
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

APA

ASSET PURCHASE AGREEMENT

BY AND AMONG

WHEEL PROS, LLC,

TAP WORLDWIDE, LLC

AND

ORW USA, INC.

September 8, 2024

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ASSET PURCHASE AGREEMENT

This Asset Purchase Agreement (this “Agreement”) is made and entered into on September 8, 2024, by and among (i) TAP Worldwide, LLC, a Delaware limited liability company (“TAP”), (ii) Wheel Pros, LLC, a Delaware limited liability company (“Wheel Pros” and, together with TAP, the “Sellers”), and (iii) ORW USA, Inc., a California corporation (“Buyer” and, collectively with Sellers, the “Parties”).

RECITALS

WHEREAS, Sellers intend to file voluntary petitions commencing chapter 11 bankruptcy cases (hereinafter, the “Bankruptcy Cases”) pursuant to Title 11 of United States Code, 11 U.S.C. Sections 101 et seq. (the “Bankruptcy Code”) in the United States Bankruptcy Court in Delaware (the “Bankruptcy Court”) (the date such petitions are filed the “Petition Date”).

WHEREAS, subject to the terms of this Agreement, Sellers desire to sell, transfer and assign to Buyer, and Buyer desires to purchase, accept and assume from Sellers, the Purchased Assets free and clear of all Encumbrances, except for Permitted Encumbrances, and the Assumed Liabilities (such transactions, collectively, the “Acquisition”), and may effectuate the transactions contemplated by this Agreement through a sale of the Purchased Assets pursuant to Section 363 of the Bankruptcy Code and to assume and assign executory contracts and unexpired leases pursuant to Section 365 of the Bankruptcy Code.

NOW, THEREFORE, in consideration of the mutual benefits to be derived and the representations and warranties, conditions and promises herein contained, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and intending to be legally bound hereby, the Parties hereto agree as follows:

ARTICLE 1 PURCHASE OF ASSETS

1.1. Purchase of Assets and Assignments.

(a) Purchased Assets. Subject to the terms and conditions set forth herein, Sellers hereby sell, convey, assign, transfer and deliver to Buyer, and Buyer hereby purchases from Sellers, free and clear of all Encumbrances, except for Permitted Encumbrances, all of Sellers’ right, title and interest in and to the assets set forth on Schedule 1.1 attached hereto (collectively, the “Purchased Assets”).

(b) Excluded Assets. For the sake of clarity, the Purchased Assets shall not include any assets of Sellers which are not set forth on Schedule 1.1 attached hereto (collectively, the “Excluded Assets”), which such Excluded Assets Buyer is not purchasing from Sellers and shall remain the exclusive property of Sellers following the Closing.

(c) Assignments. In the event that the Acquisition is consummated in connection with and as part of the Bankruptcy Cases, then (i) with respect to each of either Seller’s executory contracts that are Contracts to be assumed by Buyer hereunder (including the Leases), Sellers shall, at or following the Closing, use commercially reasonable efforts to (x) assume such Contracts and Leases in the Bankruptcy Case and assign such Contracts and Leases to Buyer, and (y) cure all defaults existing under each such Contracts and Leases, and (ii) the Sale Order shall include Seller’s assumption and assignment to Buyer of such Contracts and Leases.

1.2. Assumption of Liabilities.

(a) Assumed Liabilities. Subject to the terms and conditions set forth herein, Buyer hereby assumes from Sellers and agrees to pay, perform and discharge when due, and Sellers hereby assign and transfer to Buyer, (i) those Liabilities of Sellers arising or required to be performed after the Closing pursuant to Contracts that constitute Purchased Assets (including, for the sake of clarity, the Leases), except to the extent any such Liabilities arise out of a breach of any such Contract by a Seller prior to the Closing, (ii) those Liabilities set forth on the Schedule 1.2(a) attached hereto and (iii) all claims, Liabilities or obligations relating to, arising out of or in connection with the use, non-use or ownership (whether by leasehold or fee) of the Purchased Assets or Buyer's operation of the Business following the Closing, including any costs associated with terminating any leasehold interest or the dismantlement of any leased locations, to the extent such claims, Liabilities or obligations do not arise out of any breach by Sellers of any Contracts constituting Purchased Assets prior to the Closing (collectively, the "Assumed Liabilities"). For the avoidance of doubt, all Property Taxes apportioned to Buyer pursuant to Section 7.8(b), whether or not due and payable or accrued as of the Closing, and all other Taxes relating to, arising out of or in connection with the use, non-use or ownership of the Purchased Assets after the Closing, shall constitute Assumed Liabilities.

(b) Excluded Liabilities. Notwithstanding anything to the contrary contained in this Agreement, except for the Assumed Liabilities, Buyer will not assume or be liable for any Liability of Sellers of any nature or kind whatsoever arising out of or related to facts, events, transactions, occurrences or actions or inactions arising on or prior to the date hereof (collectively, the "Excluded Liabilities"). For the avoidance of doubt, the Liabilities set forth on Schedule 1.2(b) attached hereto shall constitute Excluded Liabilities.

1.3. Transition Services Agreement. Contemporaneously with the execution of this Agreement, the Parties shall execute and deliver to each other a Transition Services Agreement, substantially in the form of Exhibit G.

1.4. Closing. Subject to the terms and conditions of this Agreement, the consummation of the transactions contemplated by this Agreement (the "Closing") shall be deemed to take place remotely by exchange of electronic documents and signatures by electronic mail at 11:59 p.m. Pacific time on the date that is five (5) Business Days after the date that all conditions set forth in Article 5 (other than those conditions that by their nature are to be satisfied at the Closing but subject to the fulfillment or waiver of those conditions at or prior to the Closing) have been satisfied or waived, or (b) such other date and at such other time and place as Sellers and Buyer may hereafter mutually agree upon in writing (the "Closing Date"); provided, that (i) in no event shall the Closing Date be earlier than the date that is thirty (30) days from the date hereof, and (ii) any actions taken by or on behalf of Buyer on the Closing Date but prior to the Closing that result in any material change or effect to the Business, the Purchased Assets and the Assumed Liabilities shall be disregarded for purposes of this Agreement.

(a) At the Closing, Sellers shall deliver, or shall cause to be delivered, to Buyer (collectively, the "Seller Closing Deliverables"):

- (i) possession or control of all of the Purchased Assets, free and clear of all Encumbrances, except for Permitted Encumbrances;
- (ii) an IRS Form W-9, duly executed by each Seller;
- (iii) a UCC-3 termination statements or other Contracts evidencing termination of the Encumbrances placed on the Purchased Assets in connection with the items of Indebtedness set forth on Schedule 2.16;

- (iv) the Supply Agreement, duly executed by Sellers;
- (v) the Reseller Agreement, duly executed by Sellers;
- (vi) the Escrow Agreement, duly executed by each Seller;
- (vii) the Bill of Sale, duly executed by each Seller;
- (viii) the Assignment and Assumption Agreement, duly executed by each Seller;
- (ix) the Intellectual Property Assignment, duly executed by each Seller;

(x) a consent to assignment for all but up to four (4) of the Leases, duly executed by the applicable Seller and either the counterparty(ies) to such Contract or the Bankruptcy Court (each such consent to assignment, a “Lease Assignment”, and any such consent not delivered at or prior to the Closing and not waived by Buyer as a Closing deliverable hereunder, a “Missing Lease Assignment”);

(xi) a copy of a certificate, duly executed on behalf of Sellers by its secretary or a comparable officer, certifying as to the true, complete and correct copies of: (A) the joint resolutions duly adopted by the sole member of each Seller authorizing the execution, delivery and performance by each Seller of the Transaction Documents to which such Seller is a party and the consummation of the transactions contemplated by the Transaction Documents and ratifying all prior actions of the managers and officers of the Sellers in connection therewith, (B) incumbency and signatures of the officers of the Sellers who shall have executed the Agreement or any of the other Transaction Documents; and (C) a good standing certificate for each Seller from the Delaware Secretary of State, dated within ten (10) days of the Closing Date;

(xii) the Transaction Cost Schedule; and

(xiii) the Sale Order entered by the Bankruptcy Court, with such Sale Order not subject to any stay; provided that the Sale Order shall only constitute a Seller Closing Deliverable if the Acquisition is consummated in connection with and as part of the Bankruptcy Cases.

(b) At the Closing, Buyer shall:

(i) deliver, or cause to be delivered, to Sellers, (A) the Escrow Agreement, duly executed by Buyer, (B) the Bill of Sale, duly executed by Buyer, (C) the Assignment and Assumption Agreement, duly executed by Buyer, (D) the Supply Agreement, duly executed by Buyer, and (E) the Reseller Agreement, duly executed by Buyer;

(ii) pay or cause to be paid to Sellers by wire transfer of immediately available funds an amount equal to thirty million dollars (\$30,000,000) (the “Enterprise Value”), minus (B) one million dollars (\$1,000,000) (the “General Escrow Amount”), minus (C) the Lease Assignment Escrow Amount, if any, minus (D) the Transaction Cost Amount (the “Closing Payment”);

(iii) deposit or cause to be deposited with the Escrow Agent (A) an amount equal to the General Escrow Amount in an account created by the Escrow Agent in

accordance with the Escrow Agreement to hold the General Escrow Amount (the “General Escrow Account”), and (B) an amount equal to the Lease Assignment Escrow Amount, if any, in an account created by the Escrow Agent in accordance with the Escrow Agreement to hold the Lease Assignment Escrow Amount (the “Lease Assignment Escrow Account”);

(iv) pay or cause to be paid to each Person to whom Transaction Costs are owed, the applicable Transaction Cost Amount by wire transfer of immediately funds in the amounts and pursuant to the instructions set forth in the Transaction Cost Schedule.

The obligations of Buyer referenced in this Section 1.4(b) shall collectively be referred as the “Buyer Closing Deliverables”.

1.5. Adjustment to the Closing Payment.

(a) As soon as practicable, but no later than thirty (30) days after the Closing Date, Sellers shall prepare and deliver to Buyer (i) a list of Non-Offered Employees whose employment with Sellers terminated upon the Closing Date, and (ii) the Severance Pay actually paid with respect to each such Non-Offered Employee (including the underlying calculations thereof).

(b) As soon as practicable, but no later than ninety (90) days after the Closing Date (provided, that such ninety (90) day period shall be extended on a day-for-day basis in the event Sellers fail to deliver the list and calculations described in paragraph (a) above within the time period required), Buyer shall prepare and deliver to Sellers, Buyer’s good faith proposed calculations of (x) the Closing Inventory Value, (y) the Severance Excess Amount, if any, and (z) proposed calculation of the Final Purchase Price, and, in each case, the components thereof and in a manner consistent with the definitions thereof, accompanied by all relevant information, in reasonable detail, on which the calculations are based; provided, that Buyer may extend such ninety (90) day period by up to thirty (30) days upon written notice to Seller in the event that Buyer is working in good faith to prepare good faith proposed calculations.

(c) The proposed calculations described in the previous paragraph shall collectively be referred to herein from time to time as the “Proposed Closing Date Calculations”. If Buyer fails to timely deliver any of the Proposed Closing Date Calculations in accordance with the foregoing, then Sellers shall retain (at the expense of Buyer) an independent accounting firm of national reputation to provide an audit or other review of the books and make a determination of the Closing Inventory Value and the Severance Excess Amount, with such determinations of such accounting firm being conclusive and binding on the Parties. Sellers shall have thirty (30) days following receipt of the Proposed Closing Date Calculations to review such calculations (the “Review Period”). During the Review Period, Buyer shall, and shall cause its personnel to, reasonably cooperate with Seller and their agents, in each case, to enable Sellers and their agents to evaluate the Proposed Closing Date Calculations. If Buyer does not fully comply with their obligations set forth in the immediately previous sentence, the Review Period shall be extended until the fifteenth (15th) day after Buyer has fully complied with such obligations.

(d) Sellers may, on or prior to the last day of the Review Period, deliver to Buyer written notice of dispute, which sets forth its objections to Buyer’s calculation of the Proposed Closing Date Calculations (a “Purchase Price Dispute Notice”). Unless Sellers deliver a Purchase Price Dispute Notice to Buyer on or before the last day of the Review Period, the Proposed Closing Date Calculations shall be deemed to set forth the final Closing Inventory Value, the final Severance Excess Amount (and the related Final Purchase Price based thereon).

(e) Prior to the end of the Review Period, Sellers may accept the Proposed Closing Date Calculations by delivering written notice to that effect to Buyer, in which case the Final Purchase Price will

be finally determined when such notice is given.

(f) If Sellers deliver a Purchase Price Dispute Notice to Buyer on or prior to the last day of the Review Period, Buyer and Sellers shall use commercially reasonable efforts to resolve any disputes set forth in the Purchase Price Dispute Notice in good faith during the thirty (30)-day period commencing on the date Buyer receives the Purchase Price Dispute Notice from Seller. If Sellers and Buyer do not agree upon a final resolution with respect to any disputed items set forth in the Purchase Price Dispute Notice during such thirty (30)-day period, then the remaining items in dispute shall be submitted promptly, and in any event within ten (10) days following expiration of such thirty (30)-day period, by Buyer and Sellers to Grant Thornton LLP, (or, if Grant Thornton LLP is unable or unwilling to accept such engagement, another nationally recognized accounting firm to be mutually agreed upon by Sellers and Buyer) (the “Accounting Firm”). The Accounting Firm shall be requested to render a written determination of the applicable dispute (acting as an expert and not as an arbitrator) within forty-five (45) days after referral of the matter to such Accounting Firm, which determination must be in writing and must set forth, in reasonable detail, the basis therefor and must be based solely on (i) the definitions and other applicable provisions of this Agreement, (ii) a single presentation (which presentation shall be limited to the remaining items in dispute set forth in the Proposed Closing Date Calculations and Purchase Price Dispute Notice) submitted by each of Buyer and Sellers to the Accounting Firm within fifteen (15) days after the engagement thereof (which the Accounting Firm shall forward to the other Party) and (iii) one (1) written response by each of Buyer and Sellers to the presentation, if any, submitted by the other Party, which response shall be submitted to the Accounting Firm within five (5) Business Days after receipt of each such presentation (which response the Accounting Firm shall forward to the other Party), and not on independent review.

(g) There shall be no *ex parte* communications between either Buyer or Sellers, on the one hand, and the Accounting Firm, on the other hand. The terms of appointment and engagement of the Accounting Firm shall be as reasonably agreed upon between Sellers and Buyer, and any associated engagement fees shall initially be borne fifty percent (50%) by Sellers and fifty percent (50%) by Buyer; provided that such fees shall ultimately be borne by Sellers and Buyer in the same proportion as the aggregate amount of the disputed items that are unsuccessfully disputed by each such Party (as determined by the Accounting Firm) bears to the total amount of the disputed items submitted to the Accounting Firm. Except as provided in the preceding sentence, all other costs and expenses incurred by the Parties in connection with resolving any dispute hereunder before the Accounting Firm shall be borne by the Party incurring such cost and expense.

(h) The Accounting Firm shall resolve each disputed item by choosing a value not in excess of, nor less than, the greatest or lowest value, respectively, set forth in the presentations (and, if applicable, the responses) delivered to the Accounting Firm. Such determination of the Accounting Firm (including the underlying calculations thereof) shall be conclusive and binding upon the Parties absent fraud or manifest error. The Proposed Closing Date Calculations shall be revised as appropriate to reflect the resolution of any objections thereto, and, as so revised, such Proposed Closing Date Calculations shall be deemed to set forth the final Closing Inventory Value and final Severance Excess Amount (and the related Final Purchase Price based thereon).

(i) Buyer and Sellers agree that the procedures set forth for resolving disputes with respect to the Proposed Closing Date Calculations shall be the sole and exclusive method for resolving any such disputes; provided that this provision shall not prohibit either Party from instituting litigation to enforce payment of the Final Purchase Price, whether determined by the Accounting Firm or pursuant to a written agreement by Buyer and Seller, in any court of competent jurisdiction in accordance the terms and conditions herein. It is the intent of the Parties to have any final determination of the Closing Inventory Value, Severance Excess Amount and Final Purchase Price by the Accounting Firm proceed in an expeditious manner; provided that any deadline or time period contained herein may be extended or

modified by the written agreement of the Parties, and the Parties agree that the failure of the Accounting Firm to strictly conform to any deadline or time period contained herein shall not be a basis for seeking to overturn any determination rendered by the Accounting Firm.

(j) *Adjustment to the Closing Payment.*

(i) If the Closing Inventory Value as finally determined pursuant to this Section 1.5 minus the Estimated Inventory Value is a positive number greater than the Collar Amount, Buyer shall promptly (and in any event within five (5) Business Days of such determination) pay, or shall cause to be paid, to Sellers an amount equal to such amount in excess of the Collar Amount, if any, by wire transfer of immediately available funds to the account designated by Sellers in writing.

(ii) If the Estimated Inventory Value minus the Closing Inventory Value as finally determined pursuant to this Section 1.5 is in excess of the Collar Amount, Buyer and Sellers shall deliver joint written instructions to the Escrow Agent instructing the Escrow Agent to deliver to an account designated by Buyer in writing from the General Escrow Account an amount equal to the lesser of (A) such amount in excess of the Collar Amount and (B) the amount of available funds in the General Escrow Account.

(iii) If the Severance Excess Amount is greater than zero, Buyer shall promptly (and in any event within five (5) Business Days of such determination) pay, or cause to be paid, to Sellers an amount equal to the Severance Excess Amount by wire transfer of immediately available funds to the account designated by Sellers in writing.

(iv) Any amounts which become payable will constitute an adjustment to the purchase price for the Purchased Assets for U.S. federal and applicable state and local income tax purposes.

1.6. Non-Assignable Assets. Notwithstanding anything in this Agreement to the contrary, if the assignment or transfer of any Purchased Asset hereunder would constitute or result in a breach or default in relation to such Purchased Asset or otherwise adversely affect the rights of Buyer in relation thereto, including as a result of such assignment or transfer requiring the consent of or prior notice to any third party or Governmental Authority (any such Purchased Asset, a “Non-Assignable Asset”), then such Non-Assignable Asset shall be deemed not to have been assigned or transferred pursuant to this Agreement until such time as such circumstance no longer exists, whereupon the assignment and transfer of such Non-Assignable Asset shall be deemed automatically effective as of the date hereof. Until the assignment and transfer of any Non-Assignable Asset is effective as contemplated herein, Sellers shall, at Sellers’ sole cost and expense, take such actions as reasonably necessary, give such notice or cause other action to be taken in order to avoid such breach, default or other adverse effect and, until such consent is obtained, such notice is given or such other action is taken, Sellers shall take such actions as shall be reasonably necessary for Buyer to obtain the benefits and discharge the obligations relating to such Non-Assignable Asset so as to give effect to the intent of this Agreement. Sellers and Buyer shall cooperate reasonably in respect of arrangements relating to Non-Assignable Assets to give effect to the foregoing provisions.

1.7. Allocation. The Final Purchase Price shall be allocated among the Purchased Assets (and Assumed Liabilities, if applicable, and any other relevant items) for all purposes (including Tax and financial accounting purposes) in accordance with Section 1060 of the Code and the methodology set forth on Exhibit E (the “Allocation”). Within one hundred eighty (180) days after the final determination of the Final Purchase Price in accordance with Section 1.5, Buyer shall provide to Sellers with the Allocation, and the Sellers will have thirty (30) days to review and comment on the proposed Allocation. Failure of the Sellers to deliver a written notice of objection to the Allocation within such thirty (30) day period will constitute an irrevocable acceptance of the Buyer’s proposed Allocation. In the event Sellers provide a written notice

of objection during such thirty (30) day period, then the Sellers and Buyer shall work together in good faith to resolve the issues set forth on such written notice of objection for a period of ten (10) days. If the Sellers and Buyer cannot resolve all such issues in such ten (10) day period, then the Sellers and Buyer shall engage the Accounting Firm for purposes of resolving such dispute and instruct the Accounting Firm to use commercially reasonable efforts to provide a final determination within thirty (30) days of such engagement. The Accounting Firm's determination shall be in accordance with Section 1060 of the Code and the methodology set forth on Exhibit E and, absent manifest error, shall be final, binding and non-appealable by the Parties. The fees and expenses of the Accounting Firm shall be split evenly between Sellers and Buyer. The Parties shall file all Tax Returns (including amended returns and claims for refund) and information reports in a manner consistent with the Allocation.

1.8. Escrow Accounts.

(a) Each of the General Escrow Amount and the Lease Assignment Escrow Amount, if any, shall be held by the Escrow Agent pursuant to the terms of the Escrow Agreement. For purposes of this Agreement, "Lease Assignment Escrow Amount" means, (i) \$2,000,000 in the event that there are four (4) Missing Lease Assignments, (ii) \$1,500,000 in the event that there are three (3) Missing Lease Assignments, (iii) \$1,000,000 in the event that there are two (2) Missing Lease Assignments, (iv) \$500,000 in the event that there is one (1) Missing Lease Assignment, and (v) \$0 in the event that there are no Missing Lease Assignments; provided that, notwithstanding the foregoing, the Lease Assignment Escrow Amount shall in all cases be \$0 if the Acquisition is consummated in connection with and as part of the Bankruptcy Cases. In the event that the Lease Assignment Escrow Amount is any amount other than \$0, the Parties agree in good faith to amend the Escrow Agreement to reflect the creation of the Lease Assignment Escrow Account on terms substantially similar to the General Escrow Account.

(b) The General Escrow Amount, including any interest or investment gains thereon, shall be held in the General Escrow Account by the Escrow Agent as the exclusive source of funds for the payment of adjustments to the Closing Payment pursuant to Section 1.5 of this Agreement and non-exclusive source of funds for any indemnification payments owed by Sellers to Buyer pursuant to the terms of this Agreement.

(c) The Lease Assignment Escrow Amount, if any, including any interest or investment gains thereon, shall be held in the Lease Assignment Escrow Account by the Escrow Agent and, together with the General Escrow Amount, as a non-exclusive source of funds for any indemnification payments owed by Sellers to Buyer pursuant to the terms of Section 4.2(a)(iii) and Section 4.6(b).

(d) All joint instructions and payments required from the General Escrow Account of the Lease Assignment Escrow Account shall be issued or made, as applicable, within three (3) Business Days after the date on which the amounts to be disbursed are finally determined.

(e) On the date that is two (2) Business Days following the date that is eighteen (18) months following the Closing Date, Sellers and Buyer shall execute and deliver to the Escrow Agent joint written instructions directing the disbursement to Sellers of the remaining balance of funds in the General Escrow Account, less the amount of any pending or otherwise outstanding or unresolved claims as of such date.

(f) On the date that is two (2) Business Days following the date that either (i) a Missing Lease Assignment has been obtained by a Party or (ii) the term of the Lease applicable to a Missing Lease Assignment has expired or has been terminated, Sellers and Buyer shall execute and deliver to the Escrow Agent joint written instructions directing the disbursement to Sellers the remaining balance of funds in the Lease Assignment Escrow Account less the amount of any pending or otherwise outstanding or unresolved claims as of such date.

ARTICLE 2
REPRESENTATIONS AND WARRANTIES OF SELLERS

As a material inducement to Buyer to enter into this Agreement and to consummate the transactions contemplated hereby, each Seller hereby represents and warrants to Buyer, as of the date hereof (except where a particular date or time is otherwise specified), as follows:

2.1. Organization. Each Seller is a limited liability company properly organized, validly existing and in good standing under the laws of the state of Delaware.

2.2. Authorization. The execution and delivery of this Agreement by each Seller and the performance by such Seller of its obligations hereunder has been authorized by all necessary limited liability company action on the part of such Seller. No other limited liability company action or approval is necessary for the execution, delivery or performance of this Agreement by such Seller. Each Seller has full right, power, authority and capacity to execute, deliver and perform this Agreement and such other agreements and instruments as are contemplated hereby to which such Seller is a party. This Agreement has been duly executed and delivered by each Seller. This Agreement and each other agreement and instrument to be executed or delivered by each Seller constitute, or will constitute when executed and delivered, valid and binding obligations of such Seller, enforceable against such Seller in accordance with their respective terms (except as may be limited by bankruptcy, insolvency, reorganization, moratorium or similar laws affecting creditors' rights generally and by general equitable principles (collectively, the "Enforceability Exceptions")). No transfer of property is being made and no obligation is being incurred by Buyer in connection with the transactions contemplated by this Agreement and the Transaction Documents with the intent to defraud any creditors of any Seller.

2.3. No Conflict. Neither the execution and delivery of this Agreement or any other agreement or instrument to be executed and delivered in connection herewith by each Seller nor the consummation of the transactions contemplated hereby or thereby nor the fulfillment by such Seller of any of the terms contemplated hereby or thereby will: (a) conflict with or result in a breach by such Seller of, or constitute a default under, or create an event that, with the giving of notice or the lapse of time, or both, would be a default under or breach of, require any authorization, consent, approval, exemption or other action by or declaration or notice to, or give a right to terminate or cancel under, (i) any of the terms, conditions or provisions of, any judgment, order, writ, injunction, decree or demand of any Governmental Authority involving such Seller, (ii) either Sellers' certificate of formation or limited liability company agreement, (iii) except as set forth on Schedule 2.3(a)(iii), any Contract included in the Purchased Assets or Assumed Liabilities, or (iv) any Law applicable to the Purchased Assets or Assumed Liabilities; or (b) result in the creation or imposition of any Encumbrance of any nature whatsoever upon any of the Purchased Assets.

2.4. Title to Assets. Sellers are the sole and exclusive owners of, and have good, valid, and marketable right, title and interest in and to, or a valid license or valid leasehold interest in all of the Purchased Assets, free and clear of all Encumbrances (other than Permitted Encumbrances), which Purchased Assets constitute all of those assets (real, personal, tangible, intangible or otherwise), properties, rights and interests used by, or are otherwise necessary for, Sellers to conduct the Business as it is being conducted as of the Closing Date. The buildings, plants, structures, furniture, fixtures, machinery, equipment, vehicles and other items of tangible personal property included in the Purchased Assets are, in all material respects adequate for the uses to which they are currently being put. The buildings, plants, structures, furniture, fixtures, machinery, equipment, vehicles and other items of tangible personal property included in the Purchased Assets comply with all applicable Laws and regulations.

2.5. Litigation. Except as set forth Schedule 2.5, in the past two (2) years, there have been no Actions (a) pending or, to the Knowledge of Sellers, threatened, against or by a Seller involving the Purchased

Assets, the Assumed Liabilities or the Business, (b) pending, or to the Knowledge of Sellers, threatened, against a Seller's officers, directors or managers involving the Purchased Assets, the Assumed Liabilities or the Business, or (c) that challenge, seek to prevent, enjoin or otherwise delay the transactions contemplated by this Agreement, which, if determined adversely to Sellers or with respect to the Business or the Purchased Assets, would result in a Material Adverse Effect. To the Knowledge of Sellers, the Purchased Assets are not subject to any outstanding order, writ or decree of any court or other Governmental Authority. Neither Seller is subject to any Governmental Order or has any plans to initiate any Action, in each case, involving the Purchased Assets, the Assumed Liabilities or the Business.

2.6. Intellectual Property. Schedule 2.6 sets forth a true and complete list of all Intellectual Property that is subject to a registration or issuance, or pending applications thereof, from a Governmental Authority (or, in the case of domain names, a private domain registrar), in each case wholly owned by Sellers and used in the Business. The Intellectual Property listed in Schedule 2.6 is subsisting, and to the Knowledge of Sellers, valid, enforceable, and not comprising a Non-Assignable Asset. All Intellectual Property owned or purported to be owned by Sellers and included in the Purchased Assets (the "IP Assets") are solely owned by Sellers, free and clear of all Encumbrances (other than Permitted Encumbrances), and Sellers have the right to use all such Intellectual Property and all other Intellectual Property used in and necessary for the conduct of the Business as presently conducted. Seller is not subject to any outstanding or prospective order, or any motion or petition therefor, that does or could reasonably be expected to restrict or impair the ownership or use of any of the IP Assets. Each of the items listed on Schedule 2.6 is properly registered and is in full force and effect, and necessary maintenance and renewal fees have been timely paid to maintain the registration of each of such items in full force and effect. Sellers have not received written notice from a third party alleging any misappropriation or infringement by Sellers of any Intellectual Property owned or licensed by such third party. To the Knowledge of Sellers, the current or prior conduct of the Business did not and does not infringe, misappropriate or violate any Intellectual Property owned by a third party, and no third party has misappropriated or infringed any IP Assets. Seller has entered into binding, valid and enforceable, written agreements with each current and former employee and contractor who is or was involved in or has contributed to the invention, creation, or development of any material IP Assets during the course of their employment or engagement with Seller, whereby such employee or contractor (x) acknowledges Seller's exclusive ownership of the IP Assets invented, created, or developed by such employee or contractor within the scope of their employment or engagement with Seller; and (y) grants to Seller a present, irrevocable assignment of any ownership interest such employee or independent contractor may have in or to each of such IP Assets. All assignments and other instruments necessary to establish, record, and perfect Seller's ownership interest in the registrations set forth on Schedule 2.6 have been validly executed, delivered, and filed with the relevant governmental authorities and authorized registrars. To the Knowledge of Sellers, the IT Systems do not contain any "back door," "time bomb," "Trojan horse," "worm," "drop dead device," "virus" or any other codes or instructions that are designed to distort, delete, damage, emulate or disassemble any systems or services. Sellers maintain, and at all times have maintained, reasonable physical, technical and administrative security measures, systems, safeguards and policies, consistent with the Privacy and Data Security Requirements, designed to protect all Personal Information and other data owned, collected or controlled by Sellers, including protections against malware, ransomware, virus, compromise of credentials, denial-of-service attacks, unauthorized intrusion, breach, security incident, or unauthorized, unlawful or improper access to, use, acquisition, modification, disclosure, destruction or loss of Personal Information (a "Security Incident"). In the past two (2) years, there has been no Security Incident, failure, or actual or suspected breach of any IT Systems that has resulted in any material disruption to the Business or, to the Knowledge of Sellers, resulted in any breach of any Personal Information owned, collected or controlled by Sellers. Sellers have complied in all material respects with (i) all applicable Privacy and Data Security Requirements, (ii) written privacy policies, notices, statements and procedures issued by Sellers regarding Personal Information, privacy and/or data security practices, and (iii) the requirements of any Contracts to which a Seller is a party regarding Personal Information, privacy and/or data security practices in connection with the conduct of the Business. Sellers

have not been subject to or received any written notice of any audit, investigation, complaint, or other action by any governmental authority concerning Seller's collection, use, processing, storage, transfer, or protection of Personal Information or actual, alleged, or suspected violation of any Privacy and Data Security Requirement, in each case in connection with the conduct of the Business.

2.7. Material Contracts.

(a) Schedule 2.7(a) sets forth a list of (with specific reference to the applicable categories below) the following Contracts to which a Seller is a party and by which the Business or any Purchased Asset is bound (excluding all Employee Benefit Plans other than with respect to clause (i) below) (each a "Material Contract"):

(i) any Contract (A) providing for employment or consultancy on a full-time, part-time, consulting, independent contractor or other basis for any individual with annual base compensation in excess of \$250,000 or (B) providing severance or change-of-control benefits to any individual who is an officer, director, employee, independent contractor or consultant;

(ii) any Contract under which a Seller has advanced or loaned any material amount of cash, cash equivalents or other compensation to any of its current or former directors, shareholders, officers or employees;

(iii) any Contract between a Seller, on the one hand, and a customer listed on Schedule 2.18, on the other hand;

(iv) any Contract between a Seller, on the one hand, and a supplier listed on Schedule 2.18, on the other hand;

(v) any Contract binding a Seller to confidentiality, non-competition or non-solicitation restrictions (other than any confidentiality Contract entered into with Sellers' customers in the ordinary course of business) or that otherwise restricts the conduct of the Business by Sellers or limits the freedom of a Seller to sell any product or provide any service, to engage in any line of business, or to compete with any Person in any geographic area or to hire, solicit or retain any Person;

(vi) any Contract (or group of related Contracts) under which a Seller (A) has created, incurred, assumed or guaranteed any Indebtedness, or (B) under which it has imposed an Encumbrance on any of its assets (tangible or intangible);

(vii) any Contract concerning a partnership or joint venture in which a Seller is a party;

(viii) any lease required to be capitalized in accordance with GAAP and any other personal property or real property leases or Contract involving payments in excess of \$25,000 per year;

(ix) any Contract that grants, or agrees to grant, any customer a right to "most favored nation" pricing terms;

(x) any Contract involving contingent payments to a Seller;

- (xi) any Contract with any Governmental Authority;
- (xii) any Contract granting a power of attorney or similar grant of agency;
- (xiii) any Contract that requires a Seller to purchase its total requirements of any product or service from a third party or that contains “take or pay” provisions;
- (xiv) any Contract containing any warranty with respect to any products, materials, supplies, services, merchandise, equipment or real property, in each case which contains terms and conditions (including provisions for indemnity) that differ in any material respect from the Sellers’ standard warranty terms and conditions provided to similar customers for similar products or services and which are materially more onerous to a Seller than such standard warranty terms and conditions;
- (xv) any broker, distributor, dealer, franchise, agency, sales promotion, market research, marketing consulting or advertising Contract;
- (xvi) any Contract between a Seller and any of such Seller’s independent contractors or consultants regarding ownership and rights with regard to any material IP Assets produced by such independent contractor or consultant; and
- (xvii) any Contract related to collective bargaining Contracts or with any union or similar organization.

(b) Each Material Contract is in full force and effect and constitutes a legal, valid, binding agreement, except that the enforceability thereof may be subject to or limited by bankruptcy, insolvency, reorganization, arrangement, moratorium, or other similar Laws relating to or affecting rights of creditors and general equitable principles. Each Seller has performed, in all material respects, obligations required to be performed by it to date under the Material Contracts, and there are no breaches, cancellations, defaults, or anticipated breaches, to the Knowledge of Sellers, by any other Party, and, to the Knowledge of Seller, no event has occurred (or failed to occur) that, with the passing of time or the giving of notice or both would constitute a breach or default by a Seller under any such Material Contract, in each case, except as is not, or would not reasonably be expected to have a Material Adverse Effect. All Material Contracts are valid, binding and enforceable on the applicable Seller and, to the Knowledge of Seller, the applicable counterparties. Sellers have made available to Buyer a true and correct copy of all written Material Contracts, together with all amendments, waivers or other changes thereto.

2.8. Brokerage and Finder’s Fees. Except as set forth on Schedule 2.8, Sellers do not have any Liability to and is not subject to any claim of, and no Purchased Asset is subject to any Liability or claim of, any broker, finder or agent in connection with the Transaction Documents.

2.9. Related Party Contracts. Except as set forth on Schedule 2.9, no officer, manager, member, director or Affiliate of a Seller or any individual related by blood, marriage or adoption to any such Person or any Affiliate of the foregoing, provides goods or services to, is employed by or engaged by, or is otherwise a party to any Contract with, a Seller in connection with the Business, the Purchased Assets or the Assumed Liabilities.

2.10. Real Property.

- (a) No Seller owns any real property that is used in the Business.

(b) Schedule 2.10(b) sets forth (i) the address of each parcel of real estate leased by a Seller in respect of the Business (“Leased Real Property”), (ii) a true and complete list of all leases for each such Leased Real Property (such leases, the “Leases”), (iii) the landlord and lessee on each Lease and (iv) a listing of any other applicable agreements pursuant to which Sellers have obligations regarding any Leased Real Property. Sellers have delivered to Buyer a true and complete copy of each Lease, including all amendments and supplements thereto. Except as set forth on Schedule 2.10(b), with respect to each of the Leases: (A) such Lease is a valid and binding agreement of Sellers (as applicable) and, to the Knowledge of Sellers, each other party thereto, and is in full force and effect; (B) neither Sellers nor, to the Knowledge of Sellers, any other party to the Lease is in material breach or default under such Lease, and Sellers have paid all rent due and payable under such Lease; (C) Sellers have not assigned, subleased, licensed, or otherwise granted any Person the right to use or occupy such Leased Real Property or any portion thereof, and, to the Knowledge of Sellers, there is no Person (other than Sellers) in possession of any portion of the Leased Real Property; and (D) to the Knowledge of Seller, there are no Encumbrances (other than Permitted Encumbrances) on either Sellers’ interest created by any Leases.

2.11. Taxes.

(a) All Tax Returns required to be filed prior to the Closing by Sellers with respect to the Purchased Assets have been timely filed. Such Tax Returns are correct in all material respects. All Taxes owed by the Sellers with respect to the Purchased Assets (whether or not shown on any Tax Return) have been paid. No penalty, interest or other charge is or will become due with respect to the late filing of any such Tax Return required to be filed prior to the Closing or late payment of any such Tax due to be paid prior to the Closing, in each case, with respect to the Purchased Assets.

(b) Sellers have timely and properly withheld all amounts of Taxes required to so withheld from payments to its employees, agents, contractors, nonresidents, members, equityholders, lenders, customers, clients and other persons and remitted all such Taxes to the proper Taxing Authority.

(c) No extensions or waivers of statutes of limitations have been given or requested with respect to the assessment, collection, or imposition of any Taxes of Sellers with respect to the Purchased Assets. All material deficiencies asserted, or material assessments made, against Sellers with respect to the Purchased Assets as a result of any Action by any Taxing Authority have been fully paid. There are no pending Actions by any Taxing Authority with respect to any Tax Returns or Taxes of Seller with respect to the Purchased Assets. There are no Encumbrances, other than Permitted Encumbrances, related to Taxes upon any of the Purchased Assets.

(d) No Seller is a “foreign person” within the meaning of Section 1445 of the Code.

2.12. Environmental Matters. Except as set forth in Schedule 2.12:

(a) The Sellers are, and have been, in material compliance with applicable Environmental Laws with respect to the Business and the Purchased Assets, and with Environmental Permits applicable to Sellers with respect to the Business and the Purchased Assets. The Sellers possess all Environmental Permits which are required for the operation of the Business in all material respects as currently operated. In the last two (2) years, the Sellers have not received any written communication alleging that a Seller currently is, or was, not in compliance with applicable Environmental Laws or Environmental Permits with respect to the Business or the Purchased Assets, except for such communications that have been resolved in all material respects or that would not reasonably be expected to result in a material Liability to the Business or materially affect the operation of the Purchased Assets.

(b) There is no Action with respect to a breach of Environmental Laws or Environmental Permits pending, or to the Knowledge of Sellers threatened, against a Seller that would reasonably be expected to result in a material Liability to, or material obligation with respect to, the Business or the Purchased Assets. The Sellers have not received with respect to the Business or the Purchased Assets in the last two (2) years, any written notice or request for information from any Person regarding, potential or actual Liability under CERCLA or any comparable state or local Law.

(c) To the Knowledge of Sellers, there are no, and there has been not been (i) any Hazardous Substances used, generated, treated, stored, transported, disposed of, handled or otherwise existing on, under or about any real property owned, leased, operated or used by any Seller in violation of Environmental Laws, or (ii) any Release of Hazardous Substances on, in, at or under any of the Leased Real Property, in either case (i) or (ii) of the foregoing that would reasonably be expected to give rise to material Liability to Sellers under any applicable Environmental Law.

2.13. Compliance with Laws. Except as would not have a Material Adverse Effect or as set forth in Schedule 2.13, in the past two (2) years, Sellers have complied in all material respects with all applicable Laws and has not been charged with, received any written or, to the Knowledge of Sellers, oral notice of, or been under investigation with respect to, any alleged violations of such Laws in respect of the Business or the Purchased Assets. To the Knowledge of Sellers, no Sellers or any of a Seller's directors or officers is or has been under administrative, civil or criminal investigation, recoupment action, audit or indictment, or has received any notice, charge, claim or assertion by any Governmental Authority, with respect to any alleged act or omission arising under or relating to any Laws in respect of the Business or the Purchased Assets. Sellers have not settled or negotiated settlement, made any voluntary or mandatory disclosure to any Governmental Authority, or otherwise resolved any action arising under or relating to any Law in respect of the Business or the Purchased Assets, there are no pending or, to the Knowledge of Sellers, threatened inquiries, audits, overpayments, qui tam actions, appeals, investigations or claims or other Governmental Authority actions which relate to a violation of any Laws in connection with the operation of the Business, including such Laws which, if resolved in a manner adverse to Sellers, would result in the imposition of overpayments, penalties, or civil or criminal sanction or otherwise restrict Sellers' or Buyer's ability to conduct the Business.

2.14. Employees.

(a) Except as set forth in Schedule 2.14(a) or as would not reasonably be expected to, individually or in the aggregate, be material to Sellers in respect of the Business, taken as a whole, (i) Sellers are in compliance with all applicable Laws respecting employment, employment practices and labor, including without limitation all Laws relating to labor relations, equal employment opportunities, fair employment practices, discrimination, harassment, retaliation, reasonable accommodation, disability rights or benefits, immigration, wages, hours, overtime compensation, child labor, working conditions, meal and break periods, health and safety, and workers' compensation; and (ii) as of the date hereof, there are no complaints, lawsuits or other proceedings pending or, to the Knowledge of Sellers, threatened in writing against Sellers brought by or on behalf of any current or former employee of Sellers in respect of the Business.

(b) There are no labor unions presently representing or, to the Knowledge of Sellers, engaged in any organizing activity with respect to any Employees. Except as would not reasonably be expected to, individually or in the aggregate, be material to Sellers in respect of the Business, taken as a whole, during the past two (2) years there has not been, and there is not, as of the date hereof, pending nor, to the Knowledge of Seller, threatened, any strike, slowdown, picketing, or work stoppage by any Employees.

(c) Schedule 2.14(c) is a complete and accurate list of the name, original hire date, job title, work location, status as exempt or non-exempt employee, and current salary, wage or rate of pay and accrued vacation of all the Employees and whether any such employees are on layoff status (and if so, whether they have recall rights), or are on leave. Sellers are, and have been for the past two (2) years, in compliance with all Employment Laws applicable to its employees. Without limiting the generality of the foregoing, Sellers have (i) timely paid all earned wages, salaries, commissions and other compensation to its employees and former employees, and (ii) withheld from all remuneration (including taxable benefits) of its employees all Taxes and other deductions required to be withheld therefrom under applicable Laws and has remitted the same to the proper Tax or other receiving authority within the time required under applicable Law.

(d) There are no claims, charges, Actions or formal complaints of discrimination (or breach of any other Laws) (including discrimination based upon sex, age, marital status, race, national origin, sexual preference, handicap or any other ground of discrimination protected by Employment Laws) pending, or to the Knowledge of Sellers threatened, before any Governmental Authority relating to any of the Sellers' employees or the Business.

(e) To the Knowledge of Sellers, none of the Sellers' employees is a party to, or is otherwise bound by, any Contract, including any confidentiality, non-competition or proprietary rights Contract, between such employee and any other Person that in any way material adversely affects or will affect the performance of such employee's duties as an employee of the Buyer after the Closing.

(f) No Transferred Employee has been granted or offered the right to employment by a Seller (or any of their Affiliates) following the Closing or to any material compensation from any Seller (or any of their Affiliates) following termination of employment with such Seller.

(g) To the Knowledge of Sellers, none of either Seller's officers or managerial employees intend to terminate his or her employment with such Seller, nor does either Seller have a present intention to terminate the employment of any of its officers or managerial employees, except as may be contemplated by this Agreement.

(h) All of the Sellers' employees that are classified as "exempt" under the Fair Labor Standards Act and any other applicable Law satisfy, and during the time in which such employees were classified as "exempt" have always satisfied, any requirements of any applicable Law to be so classified. The Sellers are in compliance with all Laws with respect to its engagement with its independent contractors and consultants, and the Sellers have properly classified its engagement with all of its current and former independent contractors and consultants in accordance with all applicable Laws. All individuals characterized or treated by the Sellers as independent contractors or consultants satisfy, and have always satisfied since being characterized by Sellers as independent contractors or consultants, any requirements of any applicable Law to be so classified.

(i) With respect to the Transferred Employees, to the Knowledge of Sellers, no written or verbal allegations been made alleging conduct by a Transferred Employee and substantiated as constituting a violation of any workplace safety or environment policy, sexual harassment or other forms of discriminatory harassment policies or applicable Laws.

(j) In the past two (2) years, there has not been any Action relating to sex-based discrimination, sexual harassment or sexual misconduct, or breach of any policy of a Seller relating to the foregoing, in each case involving such Seller or any current or former employee, director or officer of such Seller, nor has there been any settlement or similar out-of-court or pre-litigation arrangement (including

any non-disclosure, confidentiality or similar Contract) relating to any such matter, nor to the Knowledge of Sellers, has any such Action, settlement, arrangement or Contract been threatened.

2.15. Employee Benefit Plans.

(a) Schedule 2.15(a) contains a true, correct and complete list of all material Employee Benefit Plans. Each of the Employee Benefit Plans and related trusts has been established, administered, operated, funded and maintained in accordance with its terms and in material compliance with all applicable Laws (including ERISA, the Code and any applicable local Laws). Nothing has occurred and no circumstances exist that could reasonably be expected to materially adversely affect the qualified status of any such Employee Benefit Plans or otherwise impose material Liability, penalty or Tax under ERISA, the Code or other applicable Law with respect to such Employee Benefit Plans.

(b) In the past two (2) years, neither Seller nor any ERISA Affiliate has maintained, sponsored, contributed to, had any obligation to contribute to, or has any current or potential material obligation or material Liability under or with respect to (i) a multiemployer plan within the meaning of Section 3(37) or Section 4001(a)(3) of ERISA (a “Multiemployer Plan”), (ii) a “multiple employer plan” within the meaning of Section 413(c) of the Code, (iii) any plan, program, agreement or arrangement subject to the minimum funding standards of Section 412 of the Code or Title IV of ERISA, (iv) a “multiple employer welfare arrangement” within the meaning of Section 3(40) of ERISA, (v) a “voluntary employees’ beneficiary association” within the meaning of Section 501(c)(9) of the Code or other funding arrangement for the provision of welfare benefits (such disclosure to include the amount of any such funding) or (vi) any Employee Benefit Plan that is self-insured by Seller, and neither Seller nor any of its ERISA Affiliates has incurred any material Liability to any such plan as described in the foregoing clauses (i) through (vi). Neither Seller nor any ERISA Affiliate, has ever contributed to, been required to contribute to, or otherwise had a material obligation or material Liability in connection with, any Multiemployer Plan.

(c) Except as set forth on Schedule 2.15(c), neither the execution of this Agreement or any other Transaction Document nor the consummation of any of the transactions could (either alone or upon the occurrence of any additional or subsequent events): (i) entitle any employee of a Seller to severance pay, termination pay or any other material payment or benefit (whether in cash, property or the vesting of property), (ii) accelerate the time of payment or increase the material amount of compensation due to any such individual, or (iii) result in any payment or benefit (whether in cash or property or the vesting of property) that would reasonably be expected to, individually or in combination with any other payment or benefit, result in the payment of any “excess parachute payment” within the meaning of Code Section 280G (or any corresponding provision of state, local or foreign Law).

2.16. Indebtedness. Except as set forth on Schedule 2.16, the Sellers have no outstanding Indebtedness pertaining to the Business, Purchased Assets or Assumed Liabilities. Schedule 2.16 contains a correct and complete list of all guarantees, indemnities and bonds entered into by a Seller with respect to the Business, Purchased Assets or Assumed Liabilities, and that remain outstanding as of the Closing. Schedule 2.16 includes the beneficiaries of the guarantees, indemnities and bonds and a description of the liabilities and obligations guaranteed, indemnified or otherwise supported thereunder.

2.17. Product Warranty and Liability.

(a) Each product marketed and/or sold or service provided by a Seller or on behalf of a Seller and pertaining to the Business, Purchased Assets or Assumed Liabilities (collectively, the “Products & Services”) is, and at all times has been, in material compliance and conformity with all applicable Laws, contractual obligations and all express and implied warranties of the Sellers. No Products & Services are

subject to any guarantee, warranty or other indemnity beyond the applicable terms and conditions contained in any Contract disclosed on Schedule 2.17 governing such sale or service.

(b) None of the Products & Services are subject to any guaranty, warranty or other indemnity beyond the applicable standard terms and conditions that the Sellers generally offer in the ordinary course of business consistent with past practice, each of which have been provided to the Buyer.

(c) There is no Action pending to which a Seller is a party, or to the Knowledge of Seller, threatened, relating to, or otherwise involving, alleged defects in the Products & Services, or the failure of any of the Products & Services sold or rendered by a Seller to meet certain specifications, and to the Knowledge of Seller, there is no fact, situation, circumstance, condition or other basis for any of the foregoing.

2.18. Customers.

(a) Schedule 2.18 lists the thirty (30) largest customers of the Sellers with respect to the Business, in each case by dollar volume, for the calendar year ending December 31, 2023, and for the period of time commencing on January 1, 2024 and ending on the June 30, 2024, and sets forth opposite the name of each such customer the percentage of sales attributable to such customer as measured against all of the sales of the Sellers in such time period.

(b) No customer of the Sellers listed on Schedule 2.18 has notified the Sellers that it intends to stop or materially decrease the rate of, buying the Products & Services or materially decrease the prices paid for the Products & Services.

2.19. Financial Statements.

(a) Set forth on Schedule 2.19(a) are the (i) true and complete copies of the compiled balance sheets and related statements of operations for the Business for the fiscal years ended December 31, 2022 and December 31, 2023 (ii) true and complete copies of the balance sheet and related statement of operations of the Sellers for the six (6)-month period ending on the June 30, 2024 (collectively, the "Financial Statements").

(b) The Financial Statements have been prepared in accordance with the books and records of the Sellers (which represent actual, bona fide transaction in all material respects and which have been maintained in accordance with sound business practices in all material respects) on an accrual basis and in accordance with GAAP, applied on a consistent basis throughout and between the periods covered thereby. The Financial Statements present fairly, in all material respects, the financial condition, assets and liabilities and results of operations of the Seller as of such dates and for the periods specified. To the Knowledge of Sellers, no officer, director, manager, Member or employee of either Seller has reported to any Seller or any other Person any actual or alleged fraud with respect to any of the Financial Statements or any Seller books and records.

(c) The Sellers maintain a system of internal accounting or management controls, which, considering the size and nature of its operations, is sufficient to provide reasonable assurance that: (i) transactions are executed in accordance with management's general or specific authorization; (ii) transactions are recorded as necessary to permit preparation of the Financial Statements in accordance with GAAP and to maintain accountability for assets; (iii) access to assets is permitted only in accordance with management's general or specific authorizations; and (iv) the recorded accountability for assets is compared with existing assets when determined to be necessary and appropriate action is taken with respect to differences.

2.20. No Undisclosed Liabilities. Neither Seller has ever been declared bankrupt. Neither Seller has any material Liabilities pertaining to the Business, Purchased Assets or Assumed Liabilities, except for (a) Liabilities set forth on the face of the Financial Statements, (b) Liabilities incurred in the ordinary course of business consistent with past practice since June 30, 2024 (none of which results from, arises out of, or relates to any tort or breach or violation of, or default under, any Material Contract or Law), (c) Liabilities under or incurred in connection with the Transaction Documents and the transactions contemplated by the Transaction Documents, and (d) Liabilities of a type which would not be required to be set forth on or included in a balance sheet prepared in accordance with GAAP and which individually are less than \$25,000.

2.21. Absence of Changes. Except as set forth on Schedule 2.21, since January 1, 2024, there has been no change in the Business's financial condition or operating results which has had or could reasonably be expected to have or cause a Material Adverse Effect on a Seller, the Business, the Purchased Assets or the Assumed Liabilities. Except as set forth on Schedule 2.21 (with specific reference to the applicable subsections in this Section 2.21), since January 1, 2024, the Sellers have:

- (a) carried on the Business in the ordinary course of business consistent with past practice;
- (b) not amended, terminated or failed to renew any Material Contract other than in the ordinary course of business;
- (c) not executed any new Lease, renewed or materially modified any Lease, or terminated any Lease;
- (d) not made or committed to make any capital expenditure in connection with the Business in excess of \$25,000 each or \$50,000 in the aggregate;
- (e) not canceled, waived or released any Indebtedness, right or claim (in each case, pertaining to the Business) in excess of \$10,000 each or \$20,000 in the aggregate;
- (f) not materially changed the accounting principles, methods or practices (including any change in depreciation or amortization policies or rates) utilized by any Seller other than as required by GAAP;
- (g) not created or allowed the creation of any Encumbrance on any Purchased Asset;
- (h) except in the Ordinary Course of Business or as required by applicable Law or the terms of any Employee Benefit Plan (i) adopted, materially amended or terminated any Employee Benefit Plan, (ii) paid or provided for any bonus, stock option, stock purchase, profit sharing or deferred compensation payment or arrangement to any Person, (iii) increased compensation payable to any manager, member, director, officer, employee or individual independent contractor of any Seller with a base salary (or base wages or fees) in excess of \$250,000 prior to such increase or (iv) waived or modified any non-solicitation or non-competition provisions of any employment Contract or commitment, in each of the cases of the foregoing clauses (i) through (iv), pertaining to the Business;
- (i) not had, or to the Knowledge of Sellers, had threatened, any labor dispute, other than routine and individual grievances that are unlikely to result in any material claim or action, or any activity or Action by a labor union or representative thereof to organize any employees of the Seller or any lockouts, strikes, slowdowns or work stoppages;

(j) not made, revoked or changed any material Tax election, or settled any matter relating to a material amount of Taxes; or

(k) not entered into any Contract or made any commitment, whether orally or in writing, to do anything described in Sections 2.21(a) through Section 2.21(j).

2.22. Insurance.

(a) Schedule 2.22(a) contains a description (including insurance policy type, insurance policy number, form of coverage, name of insurer, period, limits, deductibles and premiums) of each insurance policy maintained by the Sellers and pertaining to the Business, Purchased Assets and Assumed Liabilities. Each such insurance policy is legal, valid, binding and in full force and effect. No notice of cancellation, termination, material reduction of coverage or material premium increase has been received with respect to any such insurance policy, and, to the Knowledge of Sellers, no cancellation, termination, reduction of coverage or premium increase of any such insurance policy has been threatened or is contemplated.

(b) There is no claim by any Seller, nor has there been any claim by any Seller within the past two (2) years, relating to the Sellers, the Business, the Purchased Assets or the Assumed Liabilities pending under any such insurance policies as to which coverage has been questioned, denied or disputed in writing by the underwriters of such insurance policies. All premiums due and payable under all such insurance policies have been paid and the Sellers are otherwise in compliance with the terms of such insurance policies. The Sellers have maintained a reasonable and customary program of insurance pertaining to the Business and has insured the Business in a reasonably sufficient manner.

2.23. Prohibited Payments. No Seller and no director, manager, member, officer, employee or agent of the Sellers have directly or indirectly made any contribution, gift, bribe, rebate, payoff, influence payment, kickback or other payment in material violation of any Law, regardless of form, whether in money, property or services (a) to obtain favorable treatment in securing business as compared to any other third party, (b) to pay for favorable treatment for business secured as compared to any other third party, or (c) to obtain special concessions or for special circumstances already obtained, for or in respect of a Seller or any Affiliate of a Seller, in each case, as compared to any third party.

ARTICLE 3 REPRESENTATIONS AND WARRANTIES OF BUYER

As a material inducement to Sellers to enter into this Agreement and to consummate the transactions contemplated hereby, Buyer hereby represents and warrants to each Seller, as of the date hereof and as of the Closing Date (except where a particular date or time is otherwise specified), as follows:

3.1. Organization. Buyer is a corporation properly organized, validly existing and in good standing under the laws of its jurisdiction of formation.

3.2. Authorization. The execution and delivery of this Agreement by Buyer and the performance by Buyer of its obligations hereunder has been authorized by all necessary corporate action on the part of Buyer. No other corporate action or approval is necessary for the execution, delivery or performance of this Agreement by Buyer. Buyer has full right, power, authority and capacity to execute, deliver and perform this Agreement and such other agreements and instruments as are contemplated hereby to which Buyer is a party. This Agreement has been duly executed and delivered by Buyer. This Agreement and each other agreement and instruments to be executed or delivered by Buyer constitutes, or will constitute when executed and delivered, valid and binding obligations of Buyer, enforceable against Buyer in accordance with their respective terms (except as may be limited by the Enforceability Exceptions).

3.3. No Conflict. Neither the execution and delivery of this Agreement or any other agreement or instrument to be executed and delivered in connection herewith by Buyer nor the consummation of the transactions contemplated hereby or thereby nor the fulfillment by Buyer of any of terms contemplated hereby or thereby will, conflict with or result in a breach by Buyer of, or constitute a default under, or create an event that, with the giving of notice or the lapse of time, or both, would be a default under or breach of, or give a right to terminate or cancel under, any of the terms, conditions or provisions of (a) the governing documents of Buyer, or (b) any judgment, order, writ, injunction, decree or demand of any Governmental Authority involving Buyer.

3.4. Litigation. There are no Actions pending or, to the knowledge of Buyer after due inquiry, threatened against Buyer that challenge, or seek to prevent, enjoin or otherwise delay the transactions contemplated by this Agreement.

3.5. Brokerage and Finder's Fee. None of Buyer or any of its Affiliates has any Liability to or is subject to any claim of, any broker, finder or agent in connection with the transactions contemplated by this Agreement or the Transaction Documents.

3.6. Sufficiency of Funds; Solvency. Prior to the Closing, Buyer will have sufficient funds to permit Buyer to consummate the transactions contemplated by this Agreement and the agreements contemplated hereby, and to pay all related fees and expenses and make all required payments when they become due. Assuming the accuracy of the representations and warranties set forth in Article 2 and the compliance with all of covenants and agreements to be performed by Sellers in connection with the Closing, immediately after the Closing, Buyer (a) will be able to pay its debts as they become due and will own property which has a fair saleable value greater than the amounts required to pay its debts (including a reasonable estimate of the amount of all contingent liabilities), and (b) will have adequate capital to carry on its business. No transfer of property is being made and no obligation is being incurred by Buyer in connection with the Acquisition with the intent to hinder, delay, or defraud either present or future creditors of Buyer.

3.7. Buyer's Investigation and Reliance. Buyer is not relying on any statement, representation or warranty, oral or written, express or implied (including any representation or warranty as to merchantability or fitness for a particular purpose), made by Sellers or Sellers' Affiliates or Representatives except for the representations and warranties expressly set forth in Article 2. Neither Seller nor any of its Affiliates or Representatives are making, directly or indirectly, any representation or warranty except for the representations and warranties expressly set forth in Article 2.

ARTICLE 4 INDEMNIFICATION

4.1. Survival of Representations and Warranties. All of the representations and warranties contained in this Agreement shall survive the Closing hereunder for the Survival Period; provided, that the following representations and warranties shall survive for a period of six (6) years following the date of this Agreement: the representations and warranties set forth in Section 2.1 (Organization), Section 2.2 (Authorization), Section 2.3 (No Conflict), the first two sentences of Section 2.4 (Title to Assets), Section 2.8 (Brokerage and Finder's Fees), Section 2.9 (Related Party Contracts), Section 3.1 (Organization), Section 3.2 (Authorization), Section 3.3 (No Conflict), and Section 3.5 (Brokerage and Finder's Fee) (collectively, the "Fundamental Representations"); provided that Fundamental Representations shall exclude for all purposes the representations and warranties set forth in Section 2.3(a)(iii) (No Conflict). If a written notice of a claim has been given by a Party prior to expiration of the Survival Period, then the relevant representation, warranty or other obligation shall survive as to such claim until the claim has been finally resolved in accordance with the terms hereof. All covenants and agreements in this Agreement shall survive in accordance with their terms.

4.2. Indemnification Obligations.

(a) Except as otherwise limited by this Article 4, the Sellers shall jointly and severally indemnify and hold harmless the Buyer, the Buyer's Affiliates and their respective members, managers, shareholders, officers, directors, employees and agents (collectively, the "Buyer Indemnitees" and each, a "Buyer Indemnitee") from and after the Closing, in respect of any Losses which any Buyer Indemnitee suffers, sustains or becomes subject to as a result of or by virtue of:

(i) the breach of any covenant or agreement made by a Seller in the Transaction Documents (other than the Excluded Documents) and required to be performed after the Closing;

(ii) the breach or inaccuracy of any representation or warranty by a Seller contained in the Transaction Documents (other than the Excluded Documents) or in any certificate delivered by a Seller pursuant to the Transaction Documents (other than the Excluded Documents) at the Closing;

(iii) the failure to obtain any Missing Lease Assignment; and

(iv) the Excluded Liabilities.

(b) Except as otherwise limited by this Article 4, the Buyer shall indemnify and hold harmless the Sellers and their Affiliates, and their respective members, managers, shareholders, officers, directors, employees, and agents (collectively, the "Seller Indemnitees" and each, a "Seller Indemnitee") from and after the Closing, in respect of any Losses which any Seller Indemnitee suffers, sustains or becomes subject to as a result of or by virtue of:

(i) the breach of any of any covenant or agreement made by the Buyer in the Transaction Documents (other than the Excluded Documents) and required to be performed after the Closing;

(ii) the breach or inaccuracy of any representation or warranty by the Buyer contained in the Transaction Documents (other than the Excluded Documents) or in any certificate delivered by the Buyer pursuant to the Transaction Documents (other than the Excluded Documents) at the Closing; and

(iii) the Assumed Liabilities.

(c) The Indemnifying Party shall satisfy its obligations to pay any Losses owing hereunder within ten (10) Business Days of the date upon which such Losses become due to the Indemnified Party.

4.3. Limitations.

(a) *Seller Indemnity Cap.* The maximum aggregate liability of the Sellers to all of the Buyer Indemnitees for all Losses for which such Buyer Indemnitees are entitled to indemnification under Section 4.2(a)(ii) (other than with respect to breaches of Fundamental Representations or arising from Fraud) shall be equal to three million dollars (\$3,000,000) (the "Non-Fundamental Cap"). The maximum aggregate liability of the Sellers to all of the Buyer Indemnitees for all Losses for which such Buyer Indemnitees are entitled to indemnification under Section 4.2(a)(iii) shall be equal to the Non-Fundamental Cap. The maximum aggregate liability of the Sellers to all of the Buyer Indemnitees for all Losses for which such Buyer Indemnitees are entitled to indemnification shall be an amount equal to the Enterprise Value (the "Cap").

(b) *Buyer Indemnity Cap.* The maximum aggregate liability of the Buyer to all the Seller Indemnitees for all Losses for which the Seller Indemnitees are entitled to indemnification under Section 4.2(b)(ii) (other than with respect to breaches of Fundamental Representations or arising from Fraud) shall be equal to the Non-Fundamental Cap. The maximum aggregate liability of the Buyer to all of the Seller Indemnitees for all Losses for which the Seller Indemnitees are entitled to indemnification (other than with respect to breaches of Section 1.4(b)) shall be an amount equal to the Cap.

(c) *Materiality.* With respect to the calculation of the amount owed under a claim for indemnification with respect thereto, any qualification in any representation or warranty with respect to a “Material Adverse Effect”, “materiality”, “material”, “in all material respects” or similar terms (except with respect to the term “Material Contract”) will not have any effect and shall be disregarded.

(d) *Deductible.* Sellers shall not be required to indemnify any Person pursuant to, and no Seller shall have any liability under Section 4.2(a)(i) and Section 4.2(a)(ii) until the aggregate amount of all Losses for which Sellers would, but for this Section 4.3(d) be liable under Section 4.2 exceeds, on a cumulative basis, an amount equal to \$100,000 (the “Deductible”), at which time Sellers shall indemnify such Person for the amount of such losses in excess of the Deductible.

4.4. Matters Involving Third Parties.

(a) If a Party has a claim for indemnification under this Article 4 (the “Indemnified Party”) with respect to any matter or a claim against the Indemnified Party by a third party under this Article 4 (a “Third-Party Claim”), then the Indemnified Party shall promptly notify the other Party (the “Indemnifying Party”) in writing with respect to such Third-Party Claim; provided, that no delay on the part of the Indemnified Party in notifying the Indemnifying Party shall relieve the Indemnifying Party from any obligation hereunder unless (and then solely to the extent) the Indemnifying Party thereby is materially prejudiced. Such notice shall identify the basis (to the extent known to the Indemnified Party) under which indemnification or reimbursement is sought pursuant to this Article 4, the material facts and circumstances under which indemnification or reimbursement is sought pursuant to this Article 4, and, to the extent known to the Indemnified Party, the amount of the Losses in respect of such Third-Party Claim.

(b) The Indemnifying Party will have the right to defend the Indemnified Party against the Third Party Claim with counsel of its choice reasonably satisfactory to the Indemnified Party so long as (i) the Indemnifying Party notifies the Indemnified Party in writing within fifteen (15) days after the Indemnified Party has given notice of the Third Party Claim that the Indemnifying Party will assume the defense of such Third-Party Claim, and (ii) the Third Party Claim involves only money damages and does not seek an injunction or other equitable relief.

(c) At times that the Indemnifying Party is conducting the defense of the Third Party Claim in accordance with Section 4.4(b), (i) the Indemnified Party may retain separate co-counsel of its choice, reasonably acceptable to the Indemnifying Party, at the cost and expense of the Indemnified Party and participate in the defense of the Third Party Claim, and (ii) the Indemnifying Party will not consent to the entry of any Governmental Order or enter into any settlement, compromise or discharge with respect to the Third Party Claim without the prior written consent of the Indemnified Party, which such consent will not to be unreasonably withheld, conditioned or delayed; provided, that no such consent referenced in the foregoing clause (ii) shall be required unless such settlement, compromise or discharge (x) imposes a material injunction or material equitable relief upon the non-settling party, (y) does not include as an unconditional term thereof the giving by the claimant or the plaintiff to the non-settling party a complete release from all liability in respect of such claim, or (z) involves a finding or admission of any violation of Law by the non-settling party.

(d) In the event that the conditions in Section 4.4(b)(i) and Section 4.4(b)(ii) are not satisfied (i) upon providing written notice to the Indemnifying Party, the Indemnified Party may take control of the Third Party Claim, defend against and consent to the entry of any Governmental Order or enter into any settlement with respect to, the Third Party Claim in any reasonable manner, (ii) the Indemnifying Party will reimburse the Indemnified Party promptly and periodically for the costs of defending against the Third Party Claim (including reasonable attorneys' fees and related expenses), and (iii) the Indemnifying Party will remain responsible for its obligations under in this Article 4.

(e) Notwithstanding Section 4.4(b), if the Indemnified Party determines in good faith that a Third Party Claim (i) primarily seeks non-monetary relief, (ii) involves criminal or quasi-criminal allegations or (iii) relates to the Indemnified Party's or its Affiliates' engagement with material customers, vendors or suppliers, the Indemnified Party may, by written notice to the Indemnifying Party, assume the exclusive right to defend, compromise or settle such Third Party Claim, but the Indemnifying Party will not be bound by any determination of a Third Party Claim so defended or any compromise or settlement effected without the Indemnifying Party's written consent (which shall not be unreasonably withheld, conditioned or delayed).

4.5. Direct Claims. Any claim by an Indemnified Party for any Losses which do not result from a Third-Party Claim (a "Direct Claim") must be asserted by the Indemnified Party providing the Indemnifying Party with written notice thereof (such notice, a "Direct Claim Notice"). Such Direct Claim Notice shall identify the basis under which indemnification or reimbursement is sought pursuant to this Article 4, the material facts and circumstances under which indemnification or reimbursement is sought pursuant to this Article 4, and, to the extent known to the Indemnified Party, the amount of the Losses in respect of such Direct Claim. If a Direct Claim is not resolved by negotiation between the Parties within sixty (60) days following the delivery of a Direct Claim Notice, the Indemnified Party may submit the dispute for resolution to a court of competent jurisdiction and will be free to pursue such remedies as may be available to the Indemnified Party under the terms of this Agreement.

4.6. Manner of Recovery.

(a) Subject to the other limitations set forth herein, in the event that any amount is owing by a Seller to a Buyer Indemnitee under this Article 4 (but excluding amounts owed under Section 4.2(a)(iii)), such Buyer Indemnitee will be entitled to recover such amount in the following order: (a) first, from the General Escrow Amount; and (b) finally, from any Seller directly.

(b) Subject to the other limitations set forth herein, in the event that any amount is owing by a Seller to a Buyer Indemnitee under Section 4.2(a)(iii), such Buyer Indemnitee will be entitled to recover such amount in the following order: (a) first, the Lease Assignment Escrow Amount; (b) second, from the General Escrow Amount, and (c) finally, from any Seller directly.

4.7. Recovery; Mitigation. The amount of any Losses for which indemnification is provided under Section 4.2 shall be net of (a) any amounts actually recovered by the applicable Indemnified Party from a third-party pursuant to any indemnification, contribution or any similar right, and (b) any insurance proceeds actually received by the applicable Indemnified Party as an offset against such Losses. Each Indemnified Party shall take, and cause its respective Affiliates to take, commercially reasonable steps to mitigate any Losses upon becoming aware of any event or circumstance that gives rise thereto. In calculating the amount of any Losses, any amounts received by an Indemnified Party pursuant any settlement agreed to by an Indemnified Party without the prior consent of the Indemnifying Party will not be dispositive of such Losses. If an Indemnified Party recovers an amount from a third party in respect of Losses that are the subject of indemnification hereunder after all or a portion of such Losses has been paid

by the Indemnifying Party pursuant to this Article 4, such Indemnified Party shall promptly remit to the Indemnifying Party the amount recovered from such third party

4.8. Payment of Indemnifiable Losses. Promptly, and in any event within five (5) Business Days, following the final determination of the amount of any Losses payable to an Indemnified Party pursuant to this Article 4 (which shall be subject in all cases to the limitations set forth herein), the applicable Indemnifying Party shall pay, or cause to be paid, the applicable Indemnified Party the amount of such Losses (with no duplication of payment, if applicable).

4.9. Treatment of Indemnity Payments. Any payments made pursuant to this Article 4 shall be treated as an adjustment to the purchase price for Tax purposes unless otherwise required by applicable Law.

4.10. Non-Reliance. Except for the specific representations and warranties expressly made by Sellers in Article 2, Buyer acknowledges and agrees that (a) Sellers have not made any representation or warranty of any kind or nature whatsoever, oral or written, express or implied, at law or in equity, in respect of the Business, the Purchased Assets, the Assumed Liabilities or the other transactions contemplated hereby (including any relating to financial condition, results of operations, assets or liabilities of Seller, the Business or the Purchased Assets), and (b) no manager, director, officer, agent, representative or employee of each Seller has any authority, express or implied, to make any representations, warranties or agreements on behalf of such Seller not specifically set forth in this Agreement and subject to the limited remedies herein provided. Each Seller has, and Buyer acknowledges and agrees that each Seller has, disclaimed and does hereby disclaim any representation or warranty made by any Person that is not contained in Article 2. Therefore, Buyer acknowledges that it is not relying on any statements, information or data other than the representations or warranties contained in Article 2.

4.11. Exclusive Remedy. Each of the Parties acknowledges and agrees that, subject to Section 6.3, the indemnification provisions set forth in this Article 4 shall be the exclusive remedy of the Parties with respect to any breaches or alleged breaches of the representations, warranties, covenants or agreements set forth in this Agreement or any other Transaction Document (other than the Excluded Documents); provided that nothing herein shall operate to relieve a Party of any Liability for Fraud.

ARTICLE 5 CONDITIONS TO CLOSING

5.1. Conditions to Obligations of Buyer. All obligations of Buyer to consummate the transactions contemplated by this Agreement are subject to the satisfaction prior to or at the Closing of each of the following conditions, each of which may be waived only in a writing signed by Buyer:

- (a) Accuracy of Representations and Warranties.
 - (i) Each of the representations and warranties set forth in Article 2 (other than representations and warranties constituting Fundamental Representations) shall be true and correct (without regard to any “materiality,” “Material Adverse Effect” or similar materiality qualifiers set forth therein) as of the Closing as though made on and as of the Closing (except to the extent such representations and warranties expressly relate to an earlier date, in which case such representations and warranties need only be so true and correct on and as of such earlier date), except where the failure of such representations and warranties to be so true and correct has not, individually or in the aggregate, had a Material Adverse Effect.

(ii) Each of the Fundamental Representations set forth in Article 2 shall be true and correct in all material respects as of the Closing (except to the extent such representations and warranties expressly relate to an earlier date, in which case such representations and warranties need only be so true and correct on and as of such earlier date).

(b) *Performance of Covenants and Conditions.* Each Seller shall have performed and complied in all material respects with its covenants and agreements required by this Agreement and any Transaction Document, to be performed or complied with by it prior to or on the Closing.

(c) *Delivery of Seller Closing Deliverables.* All Seller Closing Deliverables shall have been obtained by Sellers and delivered to Buyer.

(d) *Governmental Order.* No Governmental Authority shall have enacted, issued, promulgated, enforced or entered any Law (whether temporary, preliminary or permanent), that is then in effect and that enjoins, restrains, makes illegal or otherwise prohibits the consummation of the transactions contemplated by this Agreement and the other Transaction Documents.

5.2. Conditions to Obligations of Sellers. All obligations of Sellers to consummate the transactions contemplated by this Agreement are subject to the satisfaction prior to or at the Closing of each of the following conditions, each of which may be waived only in a writing signed by Sellers:

(a) *Accuracy of Representations and Warranties.* Each of the representations and warranties set forth in Article 3 shall be true and correct in all respects as of the date hereof and as of the Closing (except where a particular date or time is otherwise specified in such representation or warranty) except as would not prohibit, materially delay or materially impair Buyer's ability to perform its obligations under this Agreement and consummate the transactions contemplated herein.

(b) *Performance of Covenants and Conditions.* Buyer shall have performed and complied with its covenants and agreements required by this Agreement, any Transaction Document and the Commercial Agreements, to be performed or complied with by it prior to or on the Closing.

(c) *Delivery of Buyer Closing Deliverables.* All Buyer Closing Deliverables shall have been delivered to Sellers.

(d) *Governmental Order.* No Governmental Authority shall have enacted, issued, promulgated, enforced or entered any Law (whether temporary, preliminary or permanent), that is then in effect and that enjoins, restrains, makes illegal or otherwise prohibits the consummation of the transactions contemplated by this Agreement and the other Transaction Documents.

5.3. Frustration of Closing Conditions. No Party may rely on the failure of any condition set forth in this Article 5 to be satisfied if such Party's failure to use reasonable best efforts to cause the Closing to occur as required by Section 7.3 materially contributed to such failure.

ARTICLE 6 TERMINATION

6.1. Termination. This Agreement may be terminated and the transaction contemplated by this Agreement abandoned at any time prior to the Closing only as follows (and the Party seeking to terminate this Agreement pursuant to this Section 6.1 shall give prompt written notice of such termination to the other Parties):

(a) By mutual written agreement of the Sellers, on the one hand, and Buyer, on the other hand.

(b) By Sellers, on the one hand, or Buyer, on the other hand, if the Closing shall not have occurred on or prior to 5:00 p.m. Pacific Time on October 31, 2024 (such date, the “Termination Date”); provided, however, that the right to terminate this Agreement pursuant to this Section 6.1(b) shall not be available shall not be available if the failure of the Party so requesting termination to fulfill any obligation under this Agreement shall have been the cause of the failure of the Closing to be consummated on or prior to such date.

(c) By any Party if, following the date of this Agreement, any Governmental Authority having jurisdiction over either Seller, the Buyer, the Business or any Purchased Asset shall have issued a Governmental Order or taken any other action, in each case, permanently enjoining, restraining or otherwise prohibiting the consummation of the transactions contemplated by this Agreement, and such Governmental Order or other action shall have become final and non-appealable and has not been vacated, withdrawn or overturned; provided, however, that the right to terminate this Agreement under this Section 6.1(c) shall not be available to any Party if such Party’s breach of any provision of this Agreement has been the cause of the issuance of such Governmental Order or the taking of such action.

(d) By a Seller (provided neither Seller is then in material breach of any representation, warranty, covenant or agreement contained in this Agreement) if Buyer has breached any representation, warranty, covenant or agreement of Buyer contained in this Agreement that would cause a conditions set forth in Section 5.2(a), Section 5.2(b) or Section 5.2(c) not to be satisfied and (i) has failed to cure such breach within thirty (30) days of the receipt by Buyer of written notice of such breach from the Sellers to the extent such breach is reasonably capable of being cured in such period, (ii) if such breach cannot be reasonably be cured within such thirty (30) day period, Buyer has either failed to commence the curing of such breach within such thirty (30) day period or thereafter failed to use commercially reasonable efforts to cure such breach as promptly as practicable, or (iii) such breach is incapable of being cured.

(e) By Buyer (provided that Buyer is not then in material breach of any representation, warranty, covenant or agreement contained in this Agreement) if either Seller has breached any representation, warranty, covenant or agreement of Sellers contained in this Agreement that would cause a conditions set forth in Section 5.1(a), Section 5.1(b) or Section 5.1(c) not to be satisfied and (i) has failed to cure such breach within thirty (30) days of the receipt by Sellers of written notice of such breach from the Buyer to the extent such breach is reasonably capable of being cured in such period, (ii) if such breach cannot be reasonably be cured within such thirty (30) day period, Sellers have either failed to commence the curing of such breach within such thirty (30) day period or thereafter failed to use commercially reasonable efforts to cure such breach as promptly as practicable, or (iii) such breach is incapable of being cured.

(f) By a Seller, if such Seller or its governing body received an alternative offer for the sale of all or a portion of the Purchased Assets in connection with the Bankruptcy Cases and determines that consummating the transactions contemplated by this Agreement or failing to terminate this Agreement would be inconsistent with such Person’s or body’s fiduciary duties.

6.2. Effect of Termination. In the event of the termination of this Agreement pursuant to this Article 6, this entire Agreement shall forthwith become void and there shall be no liability on the part of any Party or their respective officers, directors or equityholders, except that (a) the provisions of Section 7.5, Section 7.9, Article 9, Exhibit A, this Section 6.2 and Section 6.3 shall survive termination hereof, and (b) no such termination shall relieve any of Party from any Liabilities or Losses arising out of a Willful Breach. For purposes of this Agreement, “Willful Breach” means (x) a deliberate act or failure to act, which act or failure to act constitutes in and of itself a material breach of a covenant or agreement set forth in this

Agreement, regardless of whether breaching such covenant or other agreement was the conscious object of the act or failure to act, or (y) the failure of a Party to effect the Closing if and when required pursuant to Section 1.4.

6.3. Break-Up Fee.

(a) If Sellers (i) terminate this Agreement pursuant to Section 6.1(f) (but only if (x) all of the conditions set forth in Section 5.2 have been satisfied or waived (other than those conditions that by their nature are to be satisfied by actions taken at the Closing, each of which is capable of being satisfied assuming Closing would occur), and (y) Buyer has provided written notice to Sellers that Buyer is ready, willing and able to consummate the Closing on the date the Closing is required to occur under Section 1.4, and (ii) subsequently consummate a sale, assignment or transfer of the Purchased Assets to another third party within twelve (12) months following the date of such termination for an enterprise value greater than the Enterprise Value (an “Alternative Sale”), then Sellers will pay, or cause to be paid, to Buyer an amount equal to \$500,000 (the “Break-Up Fee”) by wire transfer of immediately available funds within fifteen (15) Business Days after closing date of such Alternative Sale. Each of the Parties acknowledges and agrees that (A) the agreements contained in this Section 6.3 are an integral part of this Agreement and the transactions contemplated hereby, without which the other Parties would not have entered into this Agreement, and (B) in light of the difficulty of accurately determining actual damages with respect to the foregoing, upon any such termination of this Agreement and payment in full of the Break-Up Fee pursuant to this Section 6.3, the right to such payment constitutes a reasonable estimate of the Losses that will be suffered by Buyer by reason of any such termination of this Agreement pursuant to Section 6.1(f) and constitutes liquidated damages (and not a penalty).

(b) Notwithstanding anything to the contrary in this Agreement, if this Agreement is terminated by Sellers in circumstances where the Break-Up Fee is payable, then the sole and exclusive remedy of Buyer against any Seller, any of their respective Affiliates, or any Representative of the foregoing, in each case, in respect of this Agreement, the other Transaction Documents and the transactions contemplated hereby and thereby shall be to collect the Break-Up Fee from Sellers.

ARTICLE 7 COVENANTS AND OTHER AGREEMENTS

7.1. Operation of the Business. From the date hereof to the Closing, or the date, if any, on which this Agreement is earlier terminated pursuant to Section 6.1, and other than with respect to or in connection with the Bankruptcy Cases, Sellers shall use commercially reasonable efforts to (a) conduct the Business in the Ordinary Course of Business consistent with past practice, (b) pay when due all trade payables and other obligations of payment to suppliers and vendors of the Business, (c) maintain and preserve intact the current organization of the Business, operations and goodwill, and (d) preserve the relationships with customers, suppliers and others having business dealings with the Business.

7.2. Employee Matters.

(a) The Buyer shall have the right, but shall not be obligated, to offer employment to Employees, on such terms and conditions as the Buyer desires. Sellers shall not offer employment or otherwise hire any such employees in any capacity and shall use reasonable commercial efforts to support Buyer in the hiring of such employees. Employees who are offered and accept employment with the Buyer are referred to as “Transferred Employees”. Nothing herein shall be construed as a representation or guarantee (i) by Sellers that any particular Employee shall accept Buyer’s offer of employment or shall continue in employment with Buyer or its Affiliates following the Closing, or (ii) by Buyer regarding any WARN Act obligations or Liabilities that will result from Sellers’ termination of employment for the

Employees as of or prior to the Closing. Except as otherwise set forth in Section 5.2(a), Sellers shall pay (or cause to be paid) and be responsible for (x) all compensation for the Employees arising prior to and including the Closing Date, including, for the avoidance of doubt, any commissions, accrued paid time off, and other earned amounts, and (y) all employee benefits for the Employees arising prior to and including the Closing Date.

(b) The Sellers shall be solely responsible for any and all Liabilities relating to any Employee Benefit Plans of the Sellers, which shall remain Excluded Liabilities and shall be such Seller's obligation, at such Seller's sole expense, to wind down and terminate. Other than with respect to Buyer's obligation to pay the Severance Excess Amount pursuant to Section 1.5, the Sellers shall be solely responsible for (i) any and all Liabilities owing to Employees with respect to their employment with either Seller, including (A) any compensation for the Employees arising prior to and including the Closing Date, including, for the avoidance of doubt, any commissions and other earned amounts, (B) any employee benefits for the Employees earned prior to and including the Closing Date, and (C) any and all Liabilities arising out of or in connection with the consummation of the transactions contemplated by the Transaction Documents, and (ii) any and all Termination and Severance Costs. Buyer shall assume and be solely responsible for any compensation or other amounts payable or Liability incurred with respect to any Transferred Employee or independent contractor for any period relating to the service or potential service in support of the Purchased Assets at any time on, as of or after the Closing. The Buyer shall have no liability whatsoever and the Sellers shall retain, bear and discharge all Liabilities and obligations (whether absolute, contingent or otherwise) relating to workers' compensation or other claims made by any of the Sellers' employees with respect to their employment with a Seller or with the termination of such employment.

(c) The Parties intend that (i) the transactions contemplated by this Agreement, including the transfers of employment, shall not constitute a termination of employment of any Transferred Employee prior to or upon the Closing for purposes of the WARN Act or any severance or termination benefit plan, program, policy, agreement or arrangement of Sellers or any of their respective Affiliates, including any employee benefit plans set forth on Schedule 2.15 and (ii) the Transferred Employees shall have continuous and uninterrupted employment immediately before and immediately after the Closing (and the Parties shall comply with any requirements under applicable Law to ensure the same).

(d) Sellers shall be solely responsible for compliance with the requirements of COBRA with respect to all employees of Sellers, including any Transferred Employees, and their respective qualified beneficiaries, and any other individuals who are "M&A qualified beneficiaries" as such term is defined in Treasury Regulation Section 54.4980B-9, in all cases for whom a qualifying event occurs prior to, on or after the Closing Date (including, for the avoidance of doubt, qualifying events that occur in connection with the transactions contemplated by this Agreement).

(e) The provisions of this Section 7.2 are solely for the benefit of the Parties and no current or former employee or service provider of Sellers, Buyer or any of their respective Affiliates, or any other individual, shall be regarded for any purpose as a third-party beneficiary of this Section 7.2 or have any basis to bring any Action based on this Section 7.2. In no event shall the terms of this Agreement be deemed to (i) establish, amend or modify any employee benefit plan, or any other benefit plan, program or Contract maintained or sponsored by Sellers, Buyer or any of their respective Affiliates, (ii) alter or limit the ability of Sellers, Buyer or any of their respective Affiliates, to amend, modify, or terminate any employee benefit plan, or any other benefit plan, program or Contract, (iii) confer upon any current or former employee or service provider of Sellers, Buyer or any of their respective Affiliates, or any other individual, any right to employment or continued employment or benefits or continued service with Sellers, Buyer or any of their respective Affiliates or (iv) limit the right of Sellers, Buyer or any of their respective Affiliates to terminate the employment or services of, or to reassign or otherwise alter the status of, any employee, contractor or consultant of Sellers, Buyer or any of their respective Affiliates after the Closing Date or to change in any

manner the terms and conditions of his or her employment or other service to or engagement with Sellers, Buyer or any of their respective Affiliates.

(f) In the event that the Closing Date is any day other than last Business Day of a calendar month, the Parties agree to use the methodology set forth in the Transition Services Agreement to calculate the amount of commissions payable to Transferred Employees with respect to the month the Closing occurs.

(g) On or before the first day of the calendar month following the Closing Date, Buyer shall make available a health insurance plan for the Transferred Employees.

7.3. Post-Closing Receivables and Payables. From and after the Closing, in the event Sellers receive or collect any funds relating to the Purchased Assets in consideration for any accounts receivable arising at or after the Closing, Sellers shall remit such funds to Buyer within ten (10) Business Days after its receipt thereof. From and after Closing, in the event Buyer receives or collects any funds relating to any Excluded Asset, Buyer shall remit any such funds to Sellers within ten (10) Business days after its receipt thereof.

7.4. Further Assurances. Each of the Parties shall use commercially reasonable efforts to take, or cause to be taken, all action, and to do, or cause to be done, all things necessary, proper or advisable to consummate and make effective the transactions contemplated by this Agreement as and when requested by any other Party from time to time. For the avoidance of doubt, Sellers agree to use commercially reasonable efforts to pursue the consent to the transactions contemplated hereby from the counterparties to the Lease Assignments, and Buyer agrees to use commercially reasonable efforts to promptly respond to, and provide reasonable financial and other information requested by, any counterparty to provide consent to any Lease Assignment. In the event that any funds are deposited into the Lease Assignment Escrow Account pursuant to the terms hereof, the Parties agree to use commercially reasonable efforts following the Closing to cooperate and obtain any Missing Lease Assignment until such time as each Missing Lease Assignment has been obtained or the term of the Lease applicable to such Missing Lease Assignment has expired or terminated.

7.5. Publicity. No public announcement or disclosure shall be made by any Party with respect to the subject matter of the Transaction Documents or the transactions contemplated by the Transaction Documents or any of the terms hereof or thereof without the prior written consent of the Buyer and the Sellers; provided, that the provisions of this Section 7.5 shall not prohibit (a) any disclosure required by applicable Law (in which case the disclosing Party shall provide the Buyer or the Sellers, as applicable, with the opportunity to review in advance any such disclosure if permitted by Law), (b) any disclosure made in connection with the enforcement of any right or remedy relating to the Transaction Documents or the transactions contemplated by the Transaction Documents, or (c) any disclosure by a Party to report and disclose the status of the Transaction Documents and the transactions contemplated by the Transaction Documents (i) in its ordinary course of business to its actual or prospective lenders or investors, Affiliates and/or its and their respective equityholders, or (ii) a stock exchange upon which a Party or its Affiliates are listed as required by the relevant rules or regulations of such stock exchange.

7.6. Expenses. Except as otherwise expressly provided herein, the Parties shall bear their own respective costs and expenses incident to its obligations under this Agreement and each of the other agreements contemplated hereby and the transactions contemplated hereby and thereby.

7.7. Third-Party Beneficiaries. This Agreement is for the sole benefit of the Parties and their permitted assigns and nothing herein expressed or implied (including Article 4), shall give or be construed to give any Person, other than the Parties and such permitted assigns, any legal or equitable rights hereunder; provided that the Indemnified Parties are express third-party beneficiaries hereunder.

7.8. Tax Matters.

(a) Transfer Taxes. All Transfer Taxes, if any, shall be borne by fifty percent (50%) by Sellers, on one hand, and fifty percent (50%) by Buyer, on the other hand. Sellers shall be responsible for the preparation and filing of all Tax Returns in respect of Transfer Taxes, the expense of which shall be borne fifty (50%) by Sellers, on the one hand, and fifty (50%) by Buyer, on the other hand, and Buyer will join in the execution of such Tax Returns if required by applicable Law.

(b) Property Taxes. All Property Taxes (for the avoidance of doubt, other than Transfer Taxes and Local Business Taxes) levied with respect to the Purchased Assets for the year during which Closing occurs shall be apportioned between Buyer and Sellers based on the number of days of such year as of the Closing Date and the number of days of such year after the Closing Date. Sellers shall be jointly and severally liable for the proportionate amount of such Property Taxes that is attributable to the portion of such year ending on the Closing Date, and Buyer shall be liable for the remaining amount of such Property Taxes. Property Taxes that relate to a year commencing after the Closing Date shall be the responsibility of Buyer. All installments of Property Taxes having a due date on or before the Closing Date have been paid by Sellers before the Closing Date, and Buyer shall pay all installments of Property Taxes having a due date after the Closing Date. After the Closing, upon any Property Taxes becoming due for the period including the Closing Date, adjustments to the apportionment shall be made by the Sellers and the Buyer, so that if the Sellers on one hand, or the Buyer on the other hand, paid more than their or its proper share (including as an adjustment to the Closing Payment) for such period, the other Party shall promptly reimburse the paying Party or Parties for the excess amount paid by them.

(c) Local Business Taxes. Taxes levied with respect to the Business for commercial operations in a particular locality and typically in the form of gross receipts tax, employee tax, or both (for the avoidance of doubt, excluding any Transfer Taxes or Property Taxes) (such Taxes, “Local Business Taxes”) for taxable periods beginning before, and ending on or after, the Closing Date, shall be prorated between the Buyer and the applicable Seller as of the close of business on the Closing Date. The Sellers shall be responsible for all such Local Business Taxes with respect to the Business accruing under such daily proration methodology, or in the case of a gross receipts tax, sales proration methodology, during any period up to and including the Closing Date. The Buyer shall be responsible for all such Local Business Taxes with respect to the Business accruing under such daily proration methodology during any period beginning on the day immediately following the Closing Date. After Closing, upon any Local Business Taxes becoming due for the period including the Closing Date, adjustments to the apportionment shall be made by the Sellers and the Buyer, so that if the Sellers on one hand, or the Buyer on the other hand, paid more than their or its proper share at the Closing, the other Party shall promptly reimburse the paying Party or Parties for the excess amount paid by them. The Buyer (at Buyer’s sole cost and expense) shall prepare all Tax Returns with respect to the Local Business Taxes described in this Section 7.8(c) for any taxable period (i) beginning on or prior to the Closing Date and (ii) ending after the Closing Date. For any taxable period beginning on or prior to the Closing Date and ending after the Closing Date, Buyer shall provide a draft of all such Tax Returns that reflect a material amount of Local Business Taxes to Sellers no later than ten (10) days prior to the due date thereof for Sellers’ review, comment and approval (not to be unreasonably withheld, conditioned or delayed).

(d) Other Taxes. For the purposes herein, the term “Other Taxes” means (i) local, state or federal income taxes, (ii) any sales, use, or excise taxes, and (iii) payroll taxes. Except as otherwise set forth in this Agreement, each Party is responsible for Other Taxes and all filings related to Other Taxes for the period during which the party owned and operated the Business. For avoidance of doubt, the Sellers are responsible for Other Taxes and related tax filings for commercial activity through the Closing Date, and the Buyer is responsible for Other Taxes and related tax filings for commercial activity after the Closing Date.

(e) Cooperation. Buyer and Sellers agree to furnish or cause to be furnished to the other, upon request, as promptly as practicable, such information and assistance relating to the Purchased Assets and Assumed Liabilities as is reasonably necessary for the filing of all Tax Returns by Buyer or Sellers, the making of any election relating to Taxes, the preparation for any audit by any taxing authority and the prosecution or defense of any claim, suit or proceeding relating to any Tax. Each of Buyer and Sellers shall retain all books and records with respect to Taxes pertaining to the Purchased Assets and Assumed Liabilities for the applicable statute of limitation. Any expenses incurred in furnishing such information or assistance shall be borne by the Party requesting it.

(f) Tax Contests. Sellers, at their sole cost and expense, shall control any Actions relating to Taxes of Sellers, including without limitation any sales tax audits. To the extent that any Action that Seller controls could affect any Tax or Tax Return of Buyer, or after the Closing Date, the Purchased Assets or the Business, Sellers shall keep Buyer reasonably informed regarding the status of such Action. To the extent of any conflict between this Section 7.8(f) and Section 4.4, and this Section 7.8(f) shall control with respect to any Tax matters.

(g) Post-Closing Actions. Notwithstanding anything herein to the contrary, none of Buyer nor any of its Affiliates shall (i) amend any Tax Return, (ii) file any Tax Return in a jurisdiction in which such a Tax Return has not previously been filed, or (iii) enter into discussions regarding a voluntary disclosure (other similar procedure) or otherwise voluntarily approach a Taxing Authority, in each case, with regard to the Business or the Purchased Assets for any Pre-Closing Tax Period without Sellers' prior written consent. Sellers shall timely file and pay all Taxes owed by Sellers with respect to the Purchased Assets not paid as of the Closing Date.

7.9. Confidentiality. Each Seller shall, and shall cause such Seller's controlled subsidiaries acting on such Seller's behalf (collectively, the "Restricted Parties", and each, a "Restricted Party") to hold in confidence all Confidential Information, in each case whether or not marked as or considered proprietary or confidential, subject to the terms of this Agreement. The Sellers shall be permitted to disclose the Transaction Documents to their Representatives; provided, the Sellers inform such Representatives of the confidential nature of such Confidential Information and agree to be responsible for any breach by such Representatives of the provisions of this Section 7.9. The Sellers shall, and shall cause each Restricted Party and their successors and assigns to, take commercially reasonable steps to safeguard the Confidential Information and protect it against improper disclosure, misuse or theft. If any Restricted Party is requested or required to disclose any of the Confidential Information by judicial or administrative process or pursuant to Law or legal process, the Sellers (a) shall promptly notify the Buyer in writing, (b) shall disclose, or instruct the applicable Restricted Party to disclose, only that portion of such Confidential Information which a Seller are advised by counsel is so required to be disclosed and (c) shall assist, or instruct and cause the applicable Restricted Party to assist, the Buyer, as reasonably requested by, and at the sole expense of, the Buyer, in obtaining an appropriate protective Governmental Order or other reasonable assurance that confidential treatment will be accorded such information. Notwithstanding anything to the contrary contained in this Agreement or otherwise, this Section 7.9 shall not prohibit (i) any use or disclosure of any information in connection with the Bankruptcy Cases, (ii) any disclosure required by applicable Law (in which case the Restricted Party shall provide the Buyer with the opportunity to review in advance any such disclosure if permitted by Law), (iii) any disclosure made in connection with the enforcement of any right or remedy relating to the Transaction Documents or the transactions contemplated by the Transaction Documents, or (iv) any disclosure to report and disclose the status of the Transaction Documents and the transactions contemplated by the Transaction Documents (x) in its ordinary course of business to actual or prospective lenders or investors, Affiliates and/or its and their respective equityholders, or (y) a stock

exchange upon which a Restricted Party or its Affiliates are listed as required by the relevant rules or regulations of such stock exchange

ARTICLE 8
BANKRUPTCY MATTERS

8.1. Bankruptcy. Sellers and Buyer acknowledge that this Agreement and the sale of the Purchased Assets are subject to, and the Parties obligation to close is conditioned upon, Bankruptcy Court approval in the event that the Closing should otherwise occur (pursuant to the other terms and conditions hereof) while the Bankruptcy Cases are pending.

8.2. Sale Order. Seller shall use commercially reasonable efforts to file with the Bankruptcy Court a motion (the "Sale Motion") and notices, each in form and substance reasonably satisfactory to Buyer, seeking the Bankruptcy Court's entry of a Governmental Order in form reasonably acceptable to Buyer (the "Sale Order"): (a) finding that notice of the Sale Hearing was given in accordance with the Bankruptcy Code and the Federal Rules of Bankruptcy Procedure, and constitutes proper notice as is appropriate under the particular circumstances; (b) finding that Buyer is a "good faith" purchaser entitled to all of the protections afforded by §363(m) of the Bankruptcy Code; (c) finding that the Purchased Assets are sold, assigned and transferred to Buyer free and clear of all Encumbrances; and (d) approving the transactions contemplated by this Agreement, including, without limitation, the sale, assignment and transfer of the Purchased Assets and the assumption and assignment of the Contracts and Leases pursuant to Sections 363 and 365 of the Bankruptcy Code as contemplated in the Sale Motion; provided that if the Office of the United States Trustee intends to object to the Sale Motion, the Sellers shall not be obligated to file such Sale Motion or seek approval of the Sale Order.

8.3. Service. Sellers shall use commercially reasonable efforts to serve a copy of the Sale Motion on all parties to Contracts and Leases (other than Excluded Assets) and to all known creditors..

ARTICLE 9
MISCELLANEOUS

9.1. Notices. All notices, requests, demands, claims, and other communications hereunder shall be in writing. Any notice, request, demand, claim or other communication hereunder shall be deemed duly received when (a) delivered to the recipient through other electronic means (including by electronic mail) (provided that receipt is confirmed promptly thereafter) or (b) one (1) Business Day after it is sent to the recipient by reputable express courier service (charges prepaid), and addressed to the intended recipient as set forth below:

If to any Seller:

c/o Wheel Pros, LLC
5347 S. Valentia Way
Greenwood Village, CO 80111
Attn: Vance Johnston
Email: vance.johnston@hoonigan.com

If to Buyer:

ORW USA, Inc.
1821 Kona Drive
Compton, CA 90220
Attn: Greg Adler
Email: greg@orwmail.com

and

c/o Clearlake Capital Group, L.P.
233 Wilshire Boulevard, Suite 800
Santa Monica, CA 90401

Attn: Dilshat Erkin
Email: derkin@clearlake.com

with a copy (which shall not constitute notice) to: with a copy (which shall not constitute notice) to:

Massumi + Consoli LLP
2029 Century Park East, Suite 280
Los Angeles, CA 90067
Attn: Anthony Consoli, P.C.
Email: aconsoli@mcllp.com
Attn: Michael Young, P.C.
Email: myoung@mcllp.com

Stubbs, Alderton & Markiles LLP
15260 Ventura Boulevard, 20th Floor
Sherman Oaks, CA 91403
Attn: Roger B. Lee
Email: rlee@stubbsalderton.com

A Party may, by notice properly delivered to the other Party, change the address to which any notices or other communications to it are to be delivered or mailed.

9.2. Governing Law; Consent to Jurisdiction. The laws of the State of Delaware shall govern (a) all claims, controversies, disputes and other matters related to or arising from this Agreement (including any tort, statutory, contractual or non-contractual claims) and (b) all questions concerning the construction, interpretation, validity and enforceability of this Agreement and the performance of the obligations of the Parties under this Agreement, in each case, without giving effect to any choice of law or conflict of law rules or provisions (whether of the State of Delaware or any other jurisdiction) that would cause the application of the law of any jurisdiction other than the State of Delaware. Each Party hereby waives, to the extent permitted by applicable Law, all rights to trial by jury in any Action brought to resolve any dispute between the Parties, whether arising in contract, tort or otherwise arising out of, connected with, related to or incidental to this Agreement, the transactions contemplated hereby or the relationship established between the Parties hereunder. Each of the Parties irrevocably submits to the exclusive jurisdiction of the State of Delaware and the Chancery Court of the State of Delaware (the “Chancery Court”) in any Action arising out of or relating to this Agreement and agrees that all claims in respect of any such Action shall be heard and determined exclusively in the Chancery Court; provided that, in the event that subject matter jurisdiction is declined by or unavailable in the Chancery Court, then such Action shall be heard and determined exclusively in any other state or federal court sitting in the State of Delaware. Each Party agrees not to bring any Action arising out of or relating to this Agreement in any other court. Nothing in this Section 9.2, however, shall affect the right of any Party to serve legal process in any other manner permitted by law or at equity. Each Party agrees that a final judgment in any Action so brought shall be conclusive and may be enforced by suit on the judgment or in any other manner provided by law or at equity.

9.3. WAIVER OF JURY TRIAL. EACH PARTY HEREBY ACKNOWLEDGES AND AGREES THAT ANY CONTROVERSY WHICH MAY ARISE UNDER THIS AGREEMENT IS LIKELY TO INVOLVE COMPLICATED AND DIFFICULT ISSUES, AND THEREFORE EACH SUCH PARTY HEREBY IRREVOCABLY AND UNCONDITIONALLY WAIVES ANY RIGHT SUCH PARTY MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY PROCEEDING DIRECTLY OR INDIRECTLY ARISING OUT OF OR RELATING TO THIS AGREEMENT OR THE TRANSACTIONS. EACH PARTY CERTIFIES AND ACKNOWLEDGES THAT (a) NO REPRESENTATIVE, AGENT OR ATTORNEY OF ANY OTHER PARTY HAS REPRESENTED, EXPRESSLY OR OTHERWISE, THAT SUCH OTHER PARTY WOULD NOT, IN THE EVENT OF LITIGATION, SEEK TO ENFORCE THE

FOREGOING WAIVER, (b) EACH SUCH PARTY UNDERSTANDS AND HAS CONSIDERED THE IMPLICATIONS OF THIS WAIVER, (c) EACH SUCH PARTY MAKES THIS WAIVER VOLUNTARILY, AND (d) EACH SUCH PARTY HAS BEEN INDUCED TO ENTER INTO THIS AGREEMENT BY, AMONG OTHER THINGS, THE MUTUAL WAIVERS AND CERTIFICATIONS IN THIS SECTION 9.3.

9.4. Amendments and Waivers. No amendment of any provision of this Agreement shall be valid unless the same shall be in writing and signed by each of the Parties hereto. All waivers of rights under this Agreement shall be in writing, and no waiver by any Party of any default, misrepresentation, or breach of warranty or covenant hereunder, whether intentional or not, shall be deemed to extend to any prior or subsequent default, misrepresentation, or breach of warranty, covenant or agreement hereunder or affect in any way any rights arising by virtue of any prior or subsequent such occurrence.

9.5. Construction. The language used in this Agreement shall be deemed to be the language chosen by the Parties to express their mutual intent, and no rule of strict construction shall be applied against any Person. The Parties intend that each representation, warranty, and covenant contained herein shall have independent significance. If any Party has breached any representation, warranty, or covenant contained herein in any respect, the fact that there exists another representation, warranty, or covenant relating to the same subject matter (regardless of the relative levels of specificity) which the Party has not breached shall not detract from or mitigate the fact that the Party is in breach of the first representation, warranty, or covenant. In addition, each of the Parties acknowledges and agrees that any purchase price adjustments as a result of the application of any provision of this Agreement does not prejudice or limit in any respect whatsoever any Party's rights under any other provision of this Agreement or pursuant to any other applicable requirements of law. The term "or" shall not be exclusive and shall be deemed to mean "and/or". The words "include" and "including", and other words of similar import when used herein shall not be deemed to be terms of limitation but rather shall be deemed to be followed in each case by the words "without limitation", whether or not they are in fact followed by those words or words of like import. The definitions contained in this Agreement are applicable to the singular as well as the plural forms of such terms. The words "herein", "hereby", "hereof", "hereunder", "hereto" and words of similar import refer to this Agreement as a whole (including any exhibits and schedules hereto) and not merely to any particular section, subsection or paragraph contained in this Agreement. The word "if" and other words of similar import when used herein shall be deemed in each case to be followed by the phrase "and only if".

9.6. Non-Recourse. Any Action (whether in contract or in tort, in law or in equity, or granted by statute) that may be based upon, in respect of, arise under, out of or by reason of, be connected with, or related in any manner to any Transaction Document or any certificate delivered pursuant thereto, may be made only against (and are expressly limited to) the Persons that are expressly identified as parties hereto or thereto, as applicable (the "Contracting Parties"). Except as otherwise expressly set forth in the applicable Transaction Document, no Person who is not a Contracting Party, including any current or former director, officer, employee, incorporator, member, partner, manager, stockholder, Affiliate, agent, attorney or representative of, and any financial advisor or lender to, any of the foregoing ("Non-Party Affiliates"), shall have any Liability (whether in contract or in tort, in law or in equity, or granted by statute or based upon any theory that seeks to impose Liability of an entity party against its owners or Affiliates) for any Action or Liability arising under or out of the Transaction Documents or any certificate delivered pursuant thereto or based on, in respect of, or by reason of any Transaction Document or any certificate delivered pursuant thereto or the negotiation, execution, performance or breach of any of the foregoing. To the maximum extent permitted by Law, each Contracting Party waives and releases all such Liabilities, claims and obligations arising under, or out of any Transaction Document or any certificate delivered pursuant thereto, in each case, to which such Contracting Party is a party or based on, in respect of, or by reason of any Transaction Document or any certificate delivered pursuant thereto, in each case, to which such Contracting Party is a party or its negotiation, execution, performance or breach against any such Non-Party Affiliates.

Each Contracting Party also disclaims any reliance upon any Non-Party Affiliates with respect to the performance of any Transaction Document or any certificate delivered pursuant thereto, in each case, to which such Contracting Party is a party or any representation or warranty made in, in connection with, or as an inducement to any Transaction Document or any certificate delivered pursuant thereto, in each case, to which such Contracting Party is a party. The Parties acknowledge and agree that the Non-Party Affiliates are intended third-party beneficiaries of this Section 9.6.

9.7. Disclosure Generally. Notwithstanding anything to the contrary contained in the Disclosure Schedules or in this Agreement, the information and disclosures contained in the Disclosure Schedules qualify this Agreement and they are not intended to constitute, and shall not be construed as constituting, representations or warranties of Sellers except to the extent expressly provided in this Agreement and shall not be deemed to expand in any way the scope or effect of any of such representations or warranties. Certain information set forth in the Disclosure Schedules is included solely for informational purposes and may not be required to be disclosed pursuant to this Agreement. The inclusion of an item in a Disclosure Schedule as an exception to a representation or warranty shall not be deemed to constitute an acknowledgment that such information is required to be disclosed in connection with the representations or warranties of Sellers, nor shall such information constitute an admission by any Party, as applicable, that such item constitutes an item, event, circumstance or occurrence that is material to the Business or constitutes a Material Adverse Effect. Any fact or item that is disclosed in any Disclosure Schedule shall be deemed to be disclosed in any other Disclosure Schedule or Section of this Agreement and to qualify any other representation or warranty made by Sellers in this Agreement if the relevance or applicability of such fact or item to such other Sections, Disclosure Schedules or representations and warranties is readily apparent on its face, notwithstanding the omission of a reference or cross-reference thereto. Disclosure of any allegations with respect to any alleged breach, violation or default under any contractual or other obligation, or any Law, is not an admission that such breach, violation or default has occurred.

9.8. Remedies. The Parties agree that irreparable damage would occur if any provision of this Agreement were not performed in accordance with the terms hereof and that the Parties shall be entitled to specific performance of, or other equitable relief in respect of, the terms hereof, in addition to any other remedy to which they are entitled at law or in equity, without being required to prove insufficiency of damages or post any bond or other security in connection therewith.

9.9. General. This Agreement, which includes the schedules and the exhibits attached hereto, together with the other documents, agreements and instruments executed and delivered pursuant to this Agreement, collectively constitute the entire agreement between the Parties with respect to the transactions contemplated hereby and thereby and supersede all prior arrangements, agreements or understandings with respect thereto, whether written or oral, including any letter of intent in relation thereto. Any waiver of any term of this Agreement shall be effective only if in writing and signed by the waiving Party, and any amendment of this Agreement shall be effective only if in writing and signed by each of the Parties. A waiver of any breach or failure to enforce any of the terms or conditions of this Agreement shall not in any way affect, limit or waive a Party's rights hereunder at any time to enforce strict compliance thereafter with every term of this Agreement. The Parties have participated jointly in the negotiation and drafting of this Agreement. In the event an ambiguity or question of intent or interpretation arises, this Agreement shall be construed as if drafted jointly by the Parties, and no presumption or burden of proof shall arise favoring or disfavoring any Party by virtue of the authorship of any of the provisions of this Agreement. Wherever a conflict exists between this Agreement and any other agreement, this Agreement shall control but solely to the extent of such conflict. Neither this Agreement nor any of the rights, interests or obligations hereunder may be assigned or delegated by Sellers (including by operation of law) without the prior written consent of Buyer. If any term or provision of this Agreement shall, in any jurisdiction, be invalid or unenforceable, such term or provision shall be ineffective as to such jurisdiction to the extent of such invalidity or unenforceability without invalidating or rendering unenforceable such term or provision in any other

jurisdiction, or affecting any other provision of this Agreement. This Agreement may be signed in one or more counterparts and delivered by email.

(Remainder of Page Intentionally Left Blank; Signature Pages Follow)

EXHIBIT A

DEFINITIONS

Capitalized terms used in this Agreement shall have the meanings ascribed to them in this Exhibit A unless such terms are defined elsewhere in this Agreement:

“Accounting Firm” has the meaning set forth in Section 1.5(e).

“Acquisition” has the meaning set forth in the recitals.

“Action” means any claim, action, cause of action, demand, lawsuit, arbitration, inquiry, audit, notice of violation, proceeding (including any arbitration proceeding), litigation, citation, summons, subpoena or investigation of any nature, civil, criminal, administrative, regulatory or otherwise, whether at law or in equity.

“Affiliate” of any particular Person means any other Person controlling, controlled by or under common control with such particular Person, where “control” means the possession, directly or indirectly, of the power to direct the management and policies of a Person whether through the ownership of voting securities or otherwise.

“Agreement” has the meaning set forth in the preamble.

“Allocation” has the meaning set forth in Section 1.7.

“Assignment and Assumption Agreement” means that certain Assignment and Assumption Agreement, to be entered into at the Closing, by and among Sellers and Buyer, attached hereto as Exhibit C.

“Assumed Liabilities” has the meaning set forth in Section 1.2(a).

“Bill of Sale” means that certain Bill of Sale, to be entered into at the Closing, by and among Sellers and Buyer, attached hereto as Exhibit B.

“Bankruptcy Cases” has the meaning set forth in the recitals.

“Bankruptcy Code” has the meaning set forth in the recitals.

“Bankruptcy Court” has the meaning set forth in the recitals.

“Break-Up Fee” has the meaning set forth in Section 6.3(a).

“Business” means the operation of retail stores located on a Leased Real Property, including the dealership business commonly referred to as “Dealer Services International”, the call center business and related “4 Wheel Parts” branded websites which specialize in the sale and/or installation of aftermarket parts and accessories for light trucks, Jeeps, SUVs and other four-wheel drive vehicles. For the avoidance of doubt, “Business” does not include the online marketplace business or online marketplace operations of the Sellers.

“Business Day” means a day other than Saturday, Sunday or any day on which banks in Los Angeles, California are closed.

“Buyer” has the meaning set forth in the preamble.

“Buyer Closing Deliverables” has the meaning set forth in Section 1.4(b).

“Buyer Indemnatee” has the meaning set forth in Section 4.2(a).

“Cap” has the meaning set forth in Section 4.3(a).

“CERCLA” means the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended.

“Closing” has the meaning set forth in Section 1.4.

“Closing Date” has the meaning set forth in Section 1.4.

“Closing Inventory Value” means the Inventory Value as of the Closing; provided that any actions taken by or on behalf of the Buyer on the Closing Date but prior to the Closing that result in any material change to the Closing Inventory Value shall be disregarded.

“Closing Payment” has the meaning set forth in Section 1.4(b)(ii).

“COBRA” means Part 6 of Subtitle B of Title I of ERISA, Section 4980B of the Code and any similar state Law.

“Code” means the Internal Revenue Code of 1986, as amended.

“Collar Amount” means Eight Hundred Fifty Thousand Dollars (\$850,000).

“Commercial Agreements” means, collectively, the Reseller Agreement and the Supply Agreement.

“Confidential Information” means all trade secrets, know-how and other confidential or proprietary information and data of the Sellers, in each case, solely relating to the Purchased Assets, the Assumed Liabilities or the Business, including (a) business information and materials, including financial information, books and records, business plans, business proposals, client contract terms and conditions, pricing and bidding methodologies and data, sales data, current or prospective client lists, contact information, preferences and other business information, supplier lists, contact information, preferences and other business information, business partner lists, contact information, preferences and other business information, and similar information, (b) personnel information and materials, including employee, independent contractor or other service provider lists and contact information, employee, independent contractor or other service provider performance information, employee, independent contractor or other service provider compensation information, recruiting sources, contractor and consulting information, contacts and costs, and similar information, (c) information and materials relating to future plans, including marketing strategies, new research, pending projects and proposals, proprietary production processes, research and development strategies and similar items, and (d) technical information and materials, including computer programs, software, databases, methods, know-how, formulae, compositions, technological data, technological prototypes, processes, discoveries, machines, inventions and similar items; provided that the term “Confidential Information” shall exclude information, in any form or medium, that: (a) is or becomes generally available to the public other than as a result of a Seller’s act or omission in violation of Section 7.10; (b) is obtained by a Seller or any of its Representatives on a non-confidential basis from a third party that was not legally or contractually restricted from disclosing such information; or

(c) was or is independently developed by a Seller or any of its Representatives without using any Confidential Information

“Contract” means, with respect to any Person, any contract, license, agreement, commitment, purchase order, note, bond, mortgage, indenture, lease or other property agreement, partnership or joint venture agreement or other legally binding agreement, whether oral or written, applicable to any Person or its properties or assets.

“Direct Claim” has the meaning set forth in Section 4.5.

“Direct Claim Notice” has the meaning set forth in Section 4.5.

“Disclosure Schedules” means a schedule delivered by Sellers as of the date hereof which sets forth the schedules to the representations and warranties contained in Article 2 of this Agreement and certain other information called for by this Agreement.

“Employee” means each individual employed by one of the Sellers in support of the Purchased Assets as of immediately prior to the Closing as identified in Schedule 2.14(c).

“Employee Benefit Plan” means each “employee benefit plan” (as defined in Section 3(3) of ERISA), whether or not subject to ERISA, and all other retirement, supplemental retirement, excess benefit, pension, deferred compensation, stock purchase, stock option, profits interest, phantom equity, stock appreciation right or other equity or equity based compensation, incentive, bonus, vacation, employment, consulting, change in control, transaction, sale bonus, severance, retention, termination, separation, transition, salary continuation, profit sharing, tax gross-up, employee loan, disability, hospitalization, sickness, death, accident, medical insurance, dental insurance, vision insurance, life insurance, cafeteria, flex spending, adoption/dependent/employee assistance, tuition, paid time off and any other written benefit or compensation plan, program, policy, trust, fund, contract, agreement or arrangement, (a) that is maintained, sponsored, contributed to or required to be contributed to by a Seller for any employee of the a Seller that primarily works for the Business or (b) with respect to which a Seller has or could reasonably be expected to have any material Liability with respect to any employee of a Seller that primarily works for the Business.

“Employment Laws” means all Laws relating to employment and labor, including those relating to wages, hours of employment or labor standards generally, labor or industrial relations, workers’ compensation or workplace safety and insurance, occupational health and safety, privacy, immigration, employer health tax, employment or unemployment insurance, classification of employees and independent contractors, payroll and income tax withholdings, and the common law as it relates to employment, applicable to all employees or former employees.

“Encumbrance” means any lien, mortgage, pledge, security interest (including purchase money security interest), charge, claim, indebtedness, encumbrance of any kind, whether voluntary or involuntary (including any conditional sale or other title retention agreement, any lease in the nature thereof and any agreement to give any security interest).

“Enforceability Exceptions” has the meaning set forth in Section 2.2.

“Enterprise Value” has the meaning set forth in Section 1.4(b)(ii).

“Environmental Laws” means any Laws relating to pollution, or to protection of human health, the environment or of workplace health and safety (as affected by Hazardous Substances), including Laws

relating to Releases or threatened Releases of Hazardous Substances, or otherwise relating to the environmental or health-and-safety aspects of the manufacture, processing, distribution, sale, purchase, use, treatment, storage, disposal, transport or handling of Hazardous Substances.

“Environmental Permits” means all Permits required under applicable Environmental Laws.

“ERISA” means the Employee Retirement Income Security Act of 1974, as amended, and the related regulations and published interpretations.

“ERISA Affiliate” means, with respect to a Seller or any Person that is or at any relevant time was considered a “single employer” with a Seller under Section 414(b), (c), (m) or (o) of the Code.

“Escrow Agent” means Wilmington Trust, National Association, a national association.

“Escrow Agreement” means that certain Escrow Agreement, to be entered into at the Closing, by and among Sellers, Buyer and the Escrow Agent, attached hereto as Exhibit F.

“Estimated Inventory Value” means \$16,394,727.

“Excess and Obsolete” means inventory items that are determined to be excess inventory, obsolete inventory, or inventory that is otherwise non-saleable at full suggested retail pricing, as determined pursuant to GAAP and Exhibit H.

“Excluded Assets” has the meaning set forth in Section 1.1(b).

“Excluded Documents” means the Transition Services Agreement and the Commercial Agreements.

“Excluded Liabilities” has the meaning set forth in Section 1.2(b).

“Final Purchase Price” means the Closing Payment, as increased or decreased pursuant to the terms of this Agreement (including Section 1.5).

“Financial Statements” has the meaning set forth in Section 2.19(a).

“Fundamental Representations” has the meaning set forth in Section 4.1.

“Fraud” means actual and intentional common law fraud or willful misrepresentation under the Laws of the State of Delaware in the making of the representations and warranties in Article 2 and Article 3 of this Agreement. For the sake of clarity, “Fraud” shall not include equitable fraud, promissory fraud, unfair dealings fraud, constructive fraud, or any fraud or other torts based on negligence or recklessness.

“GAAP” means United States generally accepted accounting principles, in effect from time to time.

“General Escrow Amount” has the meaning set forth in Section 1.4(b)(ii).

“Governmental Authority” means any (a) government, (b) governmental or quasi-governmental authority of any nature (including any governmental agency, branch, department, official or entity and any court or other tribunal) or (c) body entitled to exercise, any administrative, executive, judicial, legislative, police, regulatory or Taxing Authority or power of any nature, in the case of any of the immediately foregoing clauses (a) through (c), whether federal, state, local, municipal, foreign, supranational or of any other jurisdiction.

“Governmental Order” means any order, conciliation, writ, judgment, injunction, decree, stipulation, determination or award entered by or with any Governmental Authority.

“Hazardous Substances” means any material, substance or waste defined, listed or characterized as “hazardous” or “toxic” or a “contaminant” or terms of similar meaning pursuant to any applicable Environmental Laws, including but not be limited to petroleum and petroleum products (including crude oil and any fractions thereof), polychlorinated biphenyls and friable asbestos.

“Indebtedness” means any obligation (whether incurred as principal or as surety) for borrowed money, whether present or future, actual or contingent.

“Indemnified Party” has the meaning set forth in Section 4.4(a).

“Indemnifying Party” has the meaning set forth in Section 4.4(a).

“Intellectual Property” means (i) Trademarks; (ii) patents and patent applications, including any extensions, divisions, continuations, continuations-in-part, reexaminations, and reissues thereof; (iii) copyrights and other rights in works of authorship (whether registered or unregistered) and applications for registration; and (iv) trade secrets and other rights in confidential and proprietary information, including rights in know-how, designs, formulations, concepts, compilations of information, methods, techniques, procedures, and processes, whether or not patentable, and (v) the right to bring any cause of action related to past, present, or future infringement, misappropriation, or violation of the foregoing.

“Intellectual Property Assignment” means that certain Intellectual Property Assignment, to be entered into at the Closing, by and among Sellers and Buyer, attached hereto as Exhibit D.

“Inventory” means all inventories of products and finished goods.

“Inventory Value” means, as of a specific date, the aggregate of (i) the sum of average cost of each Inventory item determined by the enterprise resource planning system of record of the Sellers using the inventory counting procedures set forth in Exhibit H, less (ii) the sum of the estimated diminution of value below average cost of each Excess and Obsolete Inventory item determined pursuant to GAAP and Exhibit H.

“IP Assets” has the meaning set forth in Section 2.6.

“IT Systems” means all physical computing and/or communications systems and equipment, including any internet, intranet, extranet, e-mail, or voice mail systems and the hardware associated with such systems, in each case used by Seller in the Business.

“Knowledge of Sellers” means the actual knowledge of Vance Johnston, Dustin Fisher, Peter Moon, Brandon Kirk, Renee Austin, Rob Minicozzi and Kyle Pederson, after reasonable due inquiry of his direct reports.

“Law” means any statute, law, ordinance, regulation, rule, code, Governmental Order, constitution, treaty, common law, judgment, decree, other requirement or rule of law of any Governmental Authority.

“Leased Real Property” has the meaning set forth in Section 2.10(b).

“Leases” has the meaning set forth in Section 2.10(b).

“Liabilities” means debts, costs, liabilities, Taxes, obligations or commitments of any nature whatsoever, asserted or unasserted, known or unknown, liquidated or unliquidated, secured or unsecured, undetermined or determinable, absolute or contingent, accrued or unaccrued, matured or unmatured or otherwise.

“Losses” means any and all claims, costs, expenses, damages, liabilities, losses, judgments, fines or deficiencies, including reasonable attorneys’ fees and other costs and expenses incurred and paid in investigation, defense or settlement of any of the foregoing, but excluding consequential damages, special damages, incidental damages, punitive damages, exemplary damages or any other similar damages.

“Material Adverse Effect” means any event, change, circumstance, effect, or state of facts (each an “Effect” and collectively “Effects”) that, when considered individually or in the aggregate, is, or would reasonably be expected to be, materially adverse to (a) the Purchased Assets or the financial condition of the Business, taken as a whole, or (b) the ability of each Seller to perform its obligations under this Agreement or to consummate the transactions contemplated by this Agreement; provided that no Effect to the extent resulting from, attributable to or arising out of any of the following shall be deemed to be or constitute a “Material Adverse Effect,” and no Effect to the extent resulting from, attributable to or arising out of any of the following shall be taken into account when determining whether a “Material Adverse Effect” has occurred: (i) general economic conditions (or changes in such conditions) in the United States or any other country or region in the world, or conditions in the global economy generally; (ii) conditions (or changes in the conditions) in the credit, financial, commodity or capital markets in the United States or elsewhere in the world, including changes in interest or exchange rates, monetary policy or inflation; (iii) conditions (or changes in such conditions) in the industry of the Business; (iv) acts of war, sabotage or terrorism (including any escalation or general worsening of any such acts of war, sabotage or terrorism) in the United States or any other country in which the Business operates; (v) earthquakes, hurricanes, tsunamis, tornadoes, floods, epidemics, pandemics, disease outbreak or other public health condition or any worsening thereof, mudslides, wild fires or other natural disasters, weather conditions and any other force majeure events in the United States or any other country in which the Business operates (collectively, “Force Majeure Events”); (vi) changes in Law or other legal or regulatory conditions or any measures taken by a Seller in respect thereof, or changes in GAAP or other accounting standards (or the interpretation thereof); (vii) any actions taken or failure to take action by Buyer or any of its Affiliates, (viii) any action taken or failure to take any action by a Seller (A) upon the written request of Buyer or (B) that is required, expressly contemplated or prohibited (as applicable) by the terms of this Agreement; (ix) any failure by a Seller to meet any internal or external projections, forecasts, guidance, estimates, milestones, budgets, or financial or operating predictions of revenue, earnings, cash flow or cash position (but not, in each case, the underlying cause of such changes or failures), or (x) the announcement or pendency of this Agreement, the consummation of the transactions contemplated hereby or the identity of Buyer as the acquiror of the Purchased Assets; provided, that any event, occurrence or development in the Business or a Seller, as applicable, referred to in clauses (i), (iii), (iv), and (v) immediately above shall be taken into account in determining whether a Material Adverse Effect has occurred or could reasonably be expected to occur to the extent that such event, occurrence or development in a Seller has a materially disproportionate effect on a Seller compared to other participants in the principal industry in which Sellers conduct the Business (in which case, only the incremental disproportionate adverse effect may be taken into account in determining whether a Material Adverse Effect has occurred). For the avoidance of doubt, a Material Adverse Effect shall be measured only against past performance of the Business and not against any forward-looking statements, financial projections or forecasts of Sellers or the Business.

“Material Contract” has the meaning set forth in Section 2.7.

“Multiemployer Plan” has the meaning set forth in Section 2.15(s).

“Non-Assignable Asset” has the meaning set forth in Section 1.6.

“Non-Fundamental Cap” has the meaning set forth in Section 4.3(a).

“Non-Offered Employee” has the meaning set forth in Exhibit I.

“Ordinary Course of Business” means the operation of the Business by each Seller in the ordinary course, materially consistent with past practice, including with regard to nature, frequency and magnitude; provided that “Ordinary Course of Business” shall include actions or inactions that each Seller reasonably believes are required to (a) comply with applicable Law, (b) protect the health and safety of such Seller’s employees and other individuals having business dealings with the Business, or (c) respond to third party supply or service disruptions caused by any Force Majeure Event.

“Parties” has the meaning set forth in the preamble.

“Permits” means any approval, consent, license, permit, certificates of need, waiver, provider Contract, provider number or other authorization issued or granted by or under the authority of any Governmental Authority.

“Permitted Encumbrances” means (a) statutory Encumbrances of landlords and mechanics’, carriers’, workmen’s, repairmen’s, warehousemen’s, materialmen’s or other like Encumbrances arising or incurred in the ordinary course of business, (b) Encumbrances for Taxes, assessments or other governmental charges or levies that are not due or payable or that are being contested by appropriate Actions for which adequate reserves have been established in accordance with Seller’s accounting practices, (c) zoning, building permit, utility easement or right of way, entitlements, buildings and land use, environmental regulations and other similar restrictions regulating the use or occupancy of such real property or the activities conducted thereon which are imposed or promulgated by any Governmental Authority having jurisdiction over such real property and which are not violated by the current use or occupancy of such real property or the operation of the business thereon and (d) Encumbrances created under federal, state or foreign securities Laws.

“Person” means any individual, corporation, partnership, joint venture, trust or unincorporated organization or association or other form of business enterprise or a Governmental Authority.

“Petition Date” has the meaning set forth in the recitals.

“Personal Information” means (i) any information that identifies, relates to, describes, is capable of being associated with or could reasonably be linked, directly or indirectly, with a particular individual; and (ii) any information that is defined as “personal information,” “personal data,” “personally identifiable information,” or equivalent terms by one or more of the Privacy and Data Security Requirements.

“Pre-Closing Tax Period” means any taxable period (or portion thereof) ending on or before the Closing Date.

“Privacy and Data Security Requirements” means all applicable Laws concerning the collection, privacy, security, integrity, accuracy, creation, transmission, receipt, maintenance, use, disclosure, or other protection of Personal Information (including applicable Laws of the jurisdictions where Personal Information was collected), including Laws concerning breach of security notification, consumer protection relating to Personal Information, website and mobile application privacy policies and practices, profiling and tracking a natural person, and email, text message or telephone communications, including, without limitation and to the extent applicable, the California Consumer Privacy Act of 2018 as amended by the

California Privacy Rights Act of 2020, the Colorado Privacy Act, the Texas Data Privacy and Security Act, the Telephone Consumer Protection Act (TCPA), and the Controlling the Assault of Non-Solicited Pornography and Marketing Act of 2003 (CAN-SPAM Act), in each case, as updated, amended or replaced from time to time.

“Products & Services” has the meaning set forth in Section 2.17.

“Property Taxes” means real property Taxes, personal property Taxes and similar ad valorem Taxes.

“Proposed Closing Date Calculations” has the meaning set forth in Section 1.5(b).

“Purchase Price Dispute Notice” has the meaning set forth in Section 1.5(c).

“Purchased Assets” has the meaning set forth in Section 1.1(a).

“Release” means any spilling, leaking, pumping, pouring, emitting, emptying, discharging, injecting, escaping, leaching, dumping, disposing, or other release into the environment.

“Representative” means, with respect to any Person, such Person’s officers and directors (or persons holding comparable positions), employees, consultants, independent contractors, subcontractors, equityholders, accountants, advisors, legal and other representatives, agents, executors, heirs, successors and permitted assigns.

“Reseller Agreement” means that certain Reseller Agreement, to be entered into at the Closing, by and among Sellers and Buyer, in form and substance mutually agreed by the Parties.

“Restricted Party” or “Restricted Parties” has the meaning set forth in Section 7.10.

“Restricted Period” has the meaning set forth in Section 7.11(a).

“Review Period” has the meaning set forth in Section 1.5(b).

“Sale Motion” has the meaning set forth in Section 8.2.

“Sale Order” has the meaning set forth in Section 8.2.

“Security Incident” has the meaning set forth in Section 2.6.

“Seller Closing Deliverables” has the meaning set forth in Section 1.4(a).

“Seller Indemnatee” has the meaning set forth in Section 4.2(b).

“Sellers” has the meaning set forth in the preamble.

“Severance Pay” means severance obligations (actually paid) arising from or in connection with the termination of employment of any Non-Offered Employee, plus the employer portion of payroll taxes in connection therewith, in each case in accordance with the methodology set forth in Exhibit I.

“Severance Excess Amount” means the amount, if any, by which the aggregate amount of Severance Pay exceeds \$800,000.

“Supply Agreement” means that certain Supply Agreement, to be entered into at the Closing, by and among Sellers and Buyer, in form and substance mutually agreed by the Parties.

“Survival Period” means the eighteen (18)-month period commencing on the Closing Date.

“TAP” has the meaning set forth in the preamble.

“Tax Returns” means any return, declaration, report, claim for refund, or information return or statement relating to Taxes, including any schedule or attachment thereto, and including any amendment thereof.

“Taxes” means any and all license and registration fees, taxes (including income, minimum or alternative minimum tax, gross receipts, ad valorem, value added, environmental tax, turnover, sales, use, personal property (tangible and intangible), stamp, leasing, lease, user, leasing use, excise, payroll, franchise, transfer, fuel, excess profits, occupational, interest equalization and other taxes), levies, imposts, duties or withholdings in the nature of a tax imposed by any Governmental Authority, together with any and all penalties, fines, additions to tax and interest thereon, and whether or not such Tax shall be existing or hereafter adopted.

“Taxing Authority” means any Governmental Authority having or purporting to have jurisdiction with respect to any Tax.

“Termination and Severance Costs” means with respect to any employee or independent contractor of a Seller whose employment or service with such Seller is terminated on or prior to the Closing Date, Liabilities with respect to (a) the costs of pay in lieu of notice, termination pay (including any earned but unpaid bonuses, commissions, unused paid time off or other incentive compensation), severance pay or any other similar payment legally required to be made, whether by Contract (including any severance policy), by statute or the common law (including COBRA and any analogous Law), upon the termination of their employment or engagement (including constructive dismissal or any layoff deemed by Employment Laws to be a termination), and (b) the costs of any and all demands, claims, complaints and Actions related to such termination of employment or engagement (including any damage awards) and any costs of defending such demands, claims, complaints and Actions (including all attorneys’ fees and related expenses).

“Termination Date” has the meaning set forth in Section 6.1(b).

“Third Party Claim” has the meaning set forth in Section 4.4(a).

“Trademarks” means all trademarks, service marks, trade names, brand names, logos, trade dress, design rights, domain names, and other similar designations of source, sponsorship, association or origin, together with all goodwill connected therewith.

“Transaction Cost Amount” means the aggregate amount of unpaid Transaction Costs of Sellers as of immediately prior to the Closing as set forth on the Transaction Cost Schedule.

“Transaction Cost Schedule” means a schedule, to be delivered by Sellers at Closing, setting forth the Transaction Cost Amount (and each constituent Transaction Cost).

“Transaction Costs” means any and all fees, costs and expenses accrued or incurred by or on behalf of Sellers to Massumi + Consoli LLP, a California limited liability partnership, in connection with this Agreement and the other Transaction Documents or the planning, structuring, negotiating or consummation of the transactions contemplated herein and therein.

“Transaction Documents” means this Agreement, the Escrow Agreement, the Transition Services Agreement, the Commercial Agreements, and each other agreement, document, instrument or certificate contemplated by this Agreement or to be executed or delivered by a Seller in connection with the consummation of the transactions contemplated hereby.

“Transfer Taxes” means sales, use, transfer, real property transfer, recording, documentary, stamp, registration and fees and any similar Taxes.

“Transferred Employees” has the meaning set forth in Section 7.2(a).

“WARN Act” means the Worker Adjustment and Retraining Notification Act of 1988, as amended, and any similar state, local and foreign Law equivalents.

“Wheel Pros” has the meaning set forth in the preamble.

EXHIBIT B

BILL OF SALE

BILL OF SALE

This Bill of Sale (this "Bill of Sale") is executed and delivered effective as of September [●], 2024, by and among (i) TAP Worldwide, LLC, a Delaware limited liability company ("TAP"), (ii) Wheel Pros, LLC, a Delaware limited liability company ("Wheel Pros" and, together with TAP, the "Sellers"), and (iii) ORW USA, Inc., a California corporation ("Buyer" and, collectively with Sellers, the "Parties"). All capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Purchase Agreement (as defined below).

PRELIMINARY STATEMENTS

WHEREAS, pursuant to that certain Asset Purchase Agreement, dated effective as of the date hereof (as amended or otherwise modified, the "Purchase Agreement"), by and among the Sellers and Buyer, the Sellers have, among other things, agreed to sell, assign, transfer and deliver to Buyer and Buyer has agreed to purchase, accept and assume from the Sellers, all of the Sellers' right, title and interest in and to the Purchased Assets, subject to the terms and conditions set forth in the Purchase Agreement; and

WHEREAS, the execution and delivery of this Bill of Sale by the Parties is a condition to the closing of the transactions contemplated by the Purchase Agreement.

AGREEMENT

NOW, THEREFORE, in consideration of the representations, warranties, covenants and agreements contained herein and in the Purchase Agreement, and for other good and valuable consideration, the receipt and adequacy of which are conclusively acknowledged, and intending to be legally bound, hereby, the Parties hereby agree as follows:

1. Transfer of Purchased Assets. The Sellers do hereby irrevocably and unconditionally sell, assign, transfer and deliver unto Buyer all of Sellers' right, title and interest in, to and under the tangible personal property included in the Purchased Assets, to have and to hold all of the Purchased Assets hereby conveyed to Buyer and its successors and assigns, for their own use and benefit forever, free and clear of all Encumbrance other than Permitted Encumbrances.

2. Excluded Assets. In no event shall this Bill of Sale constitute the sale, transfer, conveyance or delivery to Buyer of any Excluded Asset.

3. Future Assurances. It is the intent of the Parties that all of Sellers' right, title and interest in and to each of the Purchased Assets be transferred, assigned and conveyed to Buyer as set forth above. Each Party will, to the extent reasonably requested by the other Party and at such other Party's sole expense, execute and/or cause to be delivered to each other Party such instruments and other documents, and shall take such other actions, as such other Party may reasonably request for the purpose of carrying out or evidencing the intent of this Bill of Sale to the extent, provided in the Purchase Agreement. The execution and delivery of any such additional documents or instruments shall not affect the validity of this Bill of Sale.

4. Remedies. The Parties' remedies with respect to any claim arising from a breach of this Bill of Sale shall be as set forth in the Purchase Agreement and nothing contained in this Bill of Sale is intended to enlarge, limit or restrict in any manner any of the rights or remedies available to Buyer or Sellers under the Purchase Agreement.

5. Power of Attorney. The Sellers authorize Buyer, its successors and assigns, to receive and open all mail, telegrams and other communications, and all express or other packages, addressed to the Sellers or to any of their officers to retain the same insofar as they directly relate to the Purchased Assets, but any such mail, telegrams, communications or express or other packages not directly relating to the Purchased Assets shall be forwarded with reasonable dispatch to the Sellers. The foregoing shall constitute full authorization to the postal authorities, all telegraph and express companies, and all other persons to make delivery of such items to Buyer.

6. Amendment and Modification; Waiver. This Bill of Sale may only be amended, modified or supplemented by an agreement in writing signed by the Parties. No waiver by any Party of any of the provisions hereof shall be effective unless explicitly set forth in writing and signed by the Party so waiving. No waiver by any Party shall operate or be construed as a waiver in respect of any failure, breach or default not expressly identified by such written waiver, whether of a similar or different character, and whether occurring before or after that waiver. No failure to exercise, or delay in exercising, any right, remedy, power or privilege arising from this Bill of Sale shall operate or be construed as a waiver thereof; nor shall any single or partial exercise of any right, remedy, power or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power or privilege.

7. Purchase Agreement. This Bill of Sale is subject in all respects to the terms and conditions of the Purchase Agreement. To the extent of any conflict between the terms of the Purchase Agreement and this Bill of Sale, the Purchase Agreement shall control. Nothing contained in this Bill of Sale shall be deemed to supersede any of the covenants, agreements, representations or warranties of Buyer and the Sellers contained in the Purchase Agreement.

8. Binding Effect. This Bill of Sale shall be binding upon and inure to the benefit of the Parties and their permitted successors and assigns, and nothing herein, express or implied, is intended to or shall confer upon any other person or entity, including any employee or former employee of Seller, any legal or equitable right, benefit or remedy of any nature whatsoever, including any rights of employment for any specified period, under or by reason of this Bill of Sale.

9. Notices. Any notice or other communication required or permitted to be delivered to either Party under this Bill of Sale must be delivered in accordance with the Purchase Agreement.

10. Severability. In the event that any provision of this Bill of Sale or the application of such provision to any Person or set of circumstances, shall be determined to be invalid, unlawful, void or unenforceable to any extent, the remainder of this Bill of Sale and the application of such provision to Persons or circumstances other than those as to which it is determined to be invalid, unlawful, void or unenforceable, will not be affected and will continue to be valid and enforceable to the fullest extent permitted by law.

11. Entire Agreement. This Bill of Sale, the Purchase Agreement and the other Transaction Documents constitute the sole and entire agreement of the parties hereto with respect to the subject matter contained herein, and supersede all prior and contemporaneous understandings and agreements, both written and oral, with respect to such subject matter.

12. Counterparts; Execution by Electronic Mail. This Bill of Sale may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Bill of Sale delivered by means of facsimile or portable

document format (".PDF") signature and such signature shall be deemed to have the same legal effect as delivery of an original signed copy of this Bill of Sale.

1. Other Provisions. Section 8.2 (Governing Law; Consent to Jurisdiction), Section 8.3 (WAIVER OF JURY TRIAL), Section 8.6 (Construction) and Section 8.9 (Remedies) of the Purchase Agreement are incorporated herein by reference and made a part of this Assignment and Assumption Agreement, *mutatis mutandis*.

13. No Third-Party Beneficiaries. This Bill of Sale is for the sole benefit of the parties hereto and their respective successors and permitted assigns and nothing herein, express or implied, is intended to or shall confer upon any other Person any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Bill of Sale.

Remainder of page intentionally left blank; signature page follows.

EXHIBIT C

ASSIGNMENT AND ASSUMPTION AGREEMENT

ASSIGNMENT AND ASSUMPTION AGREEMENT

This Assignment and Assumption Agreement (this “Assignment and Assumption Agreement”) is executed and delivered effective as of September [●], 2024 (the “Effective Date”), by and among (i) TAP Worldwide, LLC, a Delaware limited liability company (“TAP”), (ii) Wheel Pros, LLC, a Delaware limited liability company (“Wheel Pros” and, together with TAP, the “Sellers”), and (iii) ORW USA, Inc., a California corporation (“Buyer” and, collectively with Sellers, the “Parties”). All capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Purchase Agreement (as defined below).

PRELIMINARY STATEMENTS

WHEREAS, pursuant to that certain Asset Purchase Agreement, dated effective as of the date hereof (as amended or otherwise modified, the “Purchase Agreement”), by and among the Sellers, and Buyer, the Sellers have, among other things, agreed to sell, transfer, convey, deliver and assign to Buyer, and Buyer has agreed to purchase, accept and assume from the Sellers, all of Sellers’ right, title and interest in and to the Purchased Assets and to assume and pay, perform and discharge the Assumed Liabilities, subject to the terms and conditions set forth in the Purchase Agreement; and

WHEREAS, the execution and delivery of this Assignment and Assumption Agreement by the Parties is a condition to the closing of the transactions contemplated by the Purchase Agreement.

AGREEMENT

NOW, THEREFORE, in consideration of the representations, warranties, covenants and agreements contained herein and in the Purchase Agreement, and for other good and valuable consideration, the receipt and adequacy of which are conclusively acknowledged, and the Parties intending to be legally bound, hereby, agree as follows:

1. Assignment of Purchased Contracts. Subject to the terms of the Purchase Agreement, effective as of the Effective Date, the Sellers do hereby irrevocably and unconditionally sell, assign, transfer, convey and deliver to Buyer all of Seller's right, title and interest in, to and under the Purchased Contracts. Buyer hereby accepts such assignment.
2. Assumption of Liabilities. Subject to the terms of the Purchase Agreement, effective as of the Effective Date, Buyer shall assume and agrees to pay, perform and discharge the Assumed Liabilities. Notwithstanding anything in this Assignment and Assumption Agreement or the Purchase Agreement to the contrary, Buyer shall not assume and shall not be responsible to pay, perform or discharge any Excluded Liabilities.
3. Further Assurances. Subject to the terms of the Purchase Agreement, the Sellers shall, and shall cause their respective Affiliates to, execute and deliver such further instruments of conveyance and transfer and take such additional action as Buyer may reasonably request to effect, consummate, confirm or evidence the sale and transfer to Buyer of the Purchased Assets and the other transactions contemplated by this Assignment and Assumption Agreement and the Purchase Agreement. Subject to the terms of the Purchase Agreement, Buyer shall, and shall cause its Affiliates to, execute and deliver such further instruments of assumption and take such additional action as the Sellers may reasonably request to effect, consummate, confirm or evidence the transactions contemplated hereby, including the assumption by Buyer of the Assumed Liabilities.

4. Amendment and Modification; Waiver. This Assignment and Assumption Agreement may only be amended, modified or supplemented by an agreement in writing signed by each Party. No waiver by any Party of any of the provisions hereof shall be effective unless explicitly set forth in writing and signed by the Party so waiving. No waiver by any Party shall operate or be construed as a waiver in respect of any failure, breach or default not expressly identified by such written waiver, whether of a similar or different character, and whether occurring before or after that waiver. No failure to exercise, or delay in exercising, any right, remedy, power or privilege arising from this Assignment and Assumption Agreement shall operate or be construed as a waiver thereof; nor shall any single or partial exercise of any right, remedy, power or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power or privilege.

5. Purchase Agreement. This Assignment and Assumption Agreement is subject in all respects to the terms and conditions of the Purchase Agreement. In the event of any conflict or inconsistency between the terms of the Purchase Agreement and this Assignment and Assumption Agreement, the Purchase Agreement shall control. Nothing contained in this Assignment and Assumption Agreement shall be deemed to supersede any of the covenants, agreements, representations or warranties of Buyer and the Sellers contained in the Purchase Agreement.

6. Binding Effect. This Assignment and Assumption Agreement shall be binding upon and inure to the benefit of the Parties and their permitted successors and assigns, and nothing herein, express or implied, is intended to or shall confer upon any other person or entity, including any employee or former employee of the Sellers, any legal or equitable right, benefit or remedy of any nature whatsoever, including any rights of employment for any specified period, under or by reason of this Assignment and Assumption Agreement.

7. Notices. Any notice or other communication required or permitted to be delivered to either Party under this Assignment and Assumption Agreement must be delivered in accordance with the Purchase Agreement.

8. Severability. In the event that any provision of this Assignment and Assumption Agreement or the application of such provision to any Person or set of circumstances, shall be determined to be invalid, unlawful, void or unenforceable to any extent, the remainder of this Assignment and Assumption Agreement and the application of such provision to Persons or circumstances other than those as to which it is determined to be invalid, unlawful, void or unenforceable, will not be affected and will continue to be valid and enforceable to the fullest extent permitted by Law.

9. Entire Agreement. This Assignment and Assumption Agreement, the Purchase Agreement and the other Transaction Documents constitute the sole and entire agreement of the parties hereto with respect to the subject matter contained herein, and supersede all prior and contemporaneous understandings and agreements, both written and oral, with respect to such subject matter.

10. Counterparts; Execution by Electronic Mail; Headings. This Assignment and Assumption Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. An electronically signed copy of this Assignment and Assumption Agreement delivered by means of facsimile or portable document format (".PDF") signature and such signature shall be deemed to have the same legal effect as delivery of an original signed copy of this Assignment and Assumption Agreement. The section headings contained in this Assignment and Assumption Agreement are inserted for convenience only and shall not affect in any way the meaning or interpretation of this Assignment and Assumption Agreement.

11. Other Provisions. Section 8.2 (Governing Law; Consent to Jurisdiction), Section 8.3 (WAIVER OF JURY TRIAL), Section 8.6 (Construction) and Section 8.9 (Remedies) of the Purchase Agreement are incorporated herein by reference and made a part of this Assignment and Assumption Agreement, *mutatis mutandis*.

12. No Third-Party Beneficiaries. This Assignment and Assumption Agreement is for the sole benefit of the parties hereto and their respective successors and permitted assigns and nothing herein, express or implied, is intended to or shall confer upon any other Person any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Assignment and Assumption Agreement; provided that, notwithstanding the foregoing, Sellers' Affiliates shall be express third-party beneficiaries of this Assignment and Assumption Agreement for all purposes.

Remainder of page intentionally left blank; signature page follows.

EXHIBIT D

INTELLECTUAL PROPERTY ASSIGNMENT

INTELLECTUAL PROPERTY ASSIGNMENT AGREEMENT

This Intellectual Property Assignment Agreement ("IP Assignment") is executed and delivered effective as of September [●], 2024, by and among (i) TAP Worldwide, LLC, a Delaware limited liability company ("TAP"), (ii) Wheel Pros, LLC, a Delaware limited liability company ("Wheel Pros") and, together with TAP, the "Assignors", and (iii) ORW USA, Inc., a California corporation ("Assignee" and, collectively with Assignors, the "Parties"). All capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Purchase Agreement (as defined below).

PRELIMINARY STATEMENTS

WHEREAS, pursuant to that certain Asset Purchase Agreement, dated effective as of the date hereof (as amended or otherwise modified, the "Purchase Agreement"), by and among the Assignors and Assignee, the Assignors have, among other things, agreed to sell, transfer and assign to Assignee, and Assignee has agreed to purchase, accept and assume from the Assignors, all of the Assignors' right, title and interest in and to the Purchased Assets, subject to the terms and conditions set forth in the Purchase Agreement;

WHEREAS, the execution and delivery of this IP Assignment by the Parties is a condition to the closing of the transactions contemplated by the Purchase Agreement; and

WHEREAS, the Assignors are willing to assign all rights they may have in and to the IP Assets, including, without limitation, the IP Assets set forth on Schedule 2.6 attached to the Purchase Agreement ("IP Schedule") on the terms and subject to the conditions set forth in this IP Assignment.

AGREEMENT

NOW, THEREFORE, in consideration of the representations, warranties, covenants and agreements contained herein and in the Purchase Agreement, and for other good and valuable consideration, the receipt and adequacy of which are conclusively acknowledged, and the Parties intending to be legally bound hereby, agree as follows:

1. Assignment. Subject to the terms of the Purchase Agreement, the Assignors hereby irrevocably sell, transfer, assign, set over and convey to Assignee, its successors and assigns, all of the Assignors' worldwide right, title and interest in and to all IP Assets, including all worldwide right, title and interest in and to all of the following that constitute IP Assets:

(a) all inventions (whether patentable or unpatentable and whether or not reduced to practice), all improvements thereto, and issued patents and patent applications (whether provisional or non-provisional), including divisionals, continuations, continuations-in-part, substitutions, reissues, reexaminations, renewals, extensions, or restorations of any of the foregoing, all applications for and inventions disclosed in any of the foregoing, and all rights to claim priority of any of the foregoing, including the patents and patent applications, if any, identified in Schedule 2.6 attached to the Purchase Agreement (the "Assigned Patents"), any related or corresponding United States provisional or non-provisional application embodying the inventions described in the Patents or any other United States application claiming priority to a provisional application under 35 U.S.C. § 119(e) or converted therefrom, or any application claiming the benefit of a non-provisional application under 35 U.S.C. § 120, including all divisions, continuations, reexaminations, and reissues thereof and all patents that may be granted thereon, including any other counterparts thereto worldwide, patents of addition, utility models, inventors' certificates, industrial property protection, patent rights and right to claim priority thereto in any country, and all extensions and renewals thereof existing now or in the future, including all applications for patents,

utility models and designs that may hereafter be filed for in any country or countries other than the United States, together with the right to file such applications under the Patent Laws of the United States, the International Convention for the Protection of Industrial Property, or any other international agreement or the domestic laws of the country in which any such application is filed, as may be applicable, and all forms of industrial property protection, including patents, utility models, inventors' certificates and designs, which may be granted in any country or countries foreign to the United States and all extensions, renewals and reissues therefor;

(b) trademarks, trademark applications, service marks, trade names, brand names, logos, trade dress, design rights, domain names, and other similar designations of source, sponsorship, association or origin, together with all goodwill connected therewith, including the trademarks, trademark registrations, trademark applications and domain names identified in Schedule 2.6 attached to the Purchase Agreement (the “Assigned Trademarks”);

(c) all copyrights and other rights in works of authorship (whether registered or unregistered) and applications for registration, including the copyrights, and registrations and applications therefor identified in Schedule 2.6 attached to the Purchase Agreement, and all moral rights associated with any of the foregoing;

(d) internet domain names and accounts with Twitter, YouTube, Facebook and other social media companies (including handles, user/account names and hashtags) or user names, whether or not Trademarks, all associated web addresses, URLs, websites and web pages, social media accounts and pages, and all content and data thereon or relating thereto, whether or not Copyrights;

(e) mask works, and all registrations, applications for registration, and renewals and extensions thereof;

(f) trade secrets and other rights in confidential and proprietary information, including rights in know-how, designs, formulations, concepts, compilations of information, methods, techniques, procedures, and processes, whether or not patentable;

(g) all other intellectual or industrial property and proprietary rights, including such rights in, arising out of, in connection with or in relation to any of the foregoing, the same to be held and enjoyed by Assignor, its successors and assigns;

(h) all of the Assignors' rights to file patent, trademark and copyright applications in the United States and throughout the world for the foregoing in the name of Assignee, its successors and assigns; and

(i) all claims, demands, income, damages, royalties, payments, accounts and accounts receivable now or hereafter due and/or payable, and rights to causes of action and remedies, related to any of the foregoing, including all proceeds to infringement suits, the right to sue and prosecute for past, present and future infringement, misappropriation or other violation of rights related to the IP Assets, and all rights corresponding thereto throughout the world for the foregoing rights assigned herein.

2. Transfer of Domain Names and Accounts. The Assignors shall cooperate with Assignee to effect transfer to Assignee of all domain names and accounts included as part of the IP Assets. Without limitation of the foregoing, the Assignors shall take such steps reasonably required by the current procedures promulgated by the applicable registrar(s) of such domain names, to transfer such domain names to Assignee, including without limitation removing any locks or transfer prohibitions from such domain names and completing any forms required to effect the transfer of such domain names to Assignee.

3. Authorization. The Assignors authorize and request the Commissioner of Patents and Trademarks of the United States, and the corresponding entities or agencies in any applicable foreign jurisdictions, whose duty is to issue patents or other evidence or forms of industrial property protection on applications as aforesaid, to issue the same to Assignee and to record Assignee as owner of the IP Assets, as assignee of the entire right, title and interest in, to and under the same, for the sole use and enjoyment of Assignee, its successors, assigns or other legal representatives.

4. Further Assurances. Subject to the terms of the Purchase Agreement, the Assignors shall use commercially reasonable efforts to provide Assignee, its successors and assigns with all such assistance as it may reasonably request for the full utilization of the IP Assets at the Assignee's expense, above, including upon request by the Assignee to execute and cause its current or former employees or contractors to execute, as applicable, all applications and any further assignments or other documents or instruments, sign all lawful papers, and make all rightful oaths necessary or desirable to carry out the purposes or intent of this IP Assignment and to aid Assignee or its successors, assigns or other legal representatives to obtain and enforce proper protection for the IP Assets in all jurisdictions and to record Assignee as owner of the IP Assets, as assignee of the entire right, title and interest in, to and under the same, for the sole use and enjoyment of Assignee, its successors, assigns or other legal representatives. Without limiting the foregoing, the Assignors will, subject to the terms of the Purchase Agreement, assist Assignee in transferring all domain names that are Intellectual Property Rights, including as applicable, placing each of the domain names in "unlocked" status and provide to Assignee the Internet domain name registrars' transfer authorization codes for each of the domain names and any other information required to effectuate the transfer of the Assignors' rights, titles and interests in the domain names to Assignee. The Assignors shall not assert any right, title or interest in or to any of the IP Assets and shall not use any of the IP Assets except as may be expressly authorized by Assignee in writing. The Assignors shall cooperate with Assignee in any action Assignee reasonably requests that the Assignors take in order to effectuate, carry out, or fulfill the Parties' intent and/or the Assignors' obligations hereunder, including the execution of any instruments and papers that are necessary, in Assignee's reasonable discretion, to consolidate, confirm, vest and/or record Assignee's full and complete ownership of the IP Assets.

5. Entire Agreement. This IP Assignment, the Purchase Agreement and the agreements delivered by the Parties hereto pursuant to the terms of this IP Assignment and the Purchase Agreement constitute the entire agreement of the Parties hereto with respect to the subject matter hereof and supersede all prior agreements, representations, undertakings and understandings, both written and oral, between the Parties hereto with respect to the subject matter hereof. All representations, warranties, covenants, agreements and indemnities contained in the Purchase Agreement shall survive the execution and delivery of this IP Assignment and shall continue in full force and effect as provided in the Purchase Agreement. This IP Assignment is made pursuant to and subject to the limitations of the Purchase Agreement, therefore, neither the making nor the acceptance of this IP Assignment or of any other instrument or document of sale, transfer, assignment, conveyance, acquisition or acceptance as to any particular IP Assets shall restrict, impair, reduce, or otherwise modify the terms of the Purchase Agreement.

6. Assignment. This IP Assignment may be assigned by Assignee in accordance with the provisions of the Purchase Agreement.

7. Amendment and Modification; Waiver. This IP Assignment may only be amended, modified or supplemented by an agreement in writing signed by each Party hereto. No waiver by any Party of any of the provisions hereof shall be effective unless explicitly set forth in writing and signed by the Party so waiving. No waiver by any Party shall operate or be construed as a waiver in respect of any failure, breach or default not expressly identified by such written waiver, whether of a similar or different character, and whether occurring before or after that waiver. No failure to exercise, or delay in exercising, any right,

remedy, power or privilege arising from this IP Assignment shall operate or be construed as a waiver thereof; nor shall any single or partial exercise of any right, remedy, power or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power or privilege.

8. Purchase Agreement. This IP Assignment is subject in all respects to the terms and conditions of the Purchase Agreement. In the event of any conflict or inconsistency between the terms of the Purchase Agreement and this IP Assignment, the Purchase Agreement shall control. Nothing contained in this IP Assignment shall be deemed to supersede any of the covenants, agreements, representations or warranties of Assignee and the Assignors contained in the Purchase Agreement.

9. Binding Effect. This IP Assignment shall be binding upon and inure solely to the benefit of the Parties hereto and their permitted successors and assigns and nothing herein, express or implied, is intended to or shall confer upon any other person or entity, including any employee or former employee of the Assignor, any legal or equitable right, benefit or remedy of any nature whatsoever including any rights of employment for any specified period, under or by reason of this IP Assignment.

10. Notices. Any notice or other communication required or permitted to be delivered to either Party under this IP Assignment must be delivered in accordance with the Purchase Agreement.

11. Severability. In the event that any provision of this IP Assignment or the application of such provision to any Person or set of circumstances, shall be determined to be invalid, unlawful, void or unenforceable to any extent, the remainder of this IP Assignment and the application of such provision to Persons or circumstances other than those as to which it is determined to be invalid, unlawful, void or unenforceable, will not be affected and will continue to be valid and enforceable to the fullest extent permitted by law.

12. Counterparts; Execution by Electronic Mail; Headings. This IP Assignment may be executed in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. An electronically signed copy of this IP Assignment delivered by means of facsimile or portable document format (“PDF”) signature and such signature shall be deemed to have the same legal effect as delivery of an original signed copy of this IP Assignment. The section headings contained in this IP Assignment are inserted for convenience only and shall not affect in any way the meaning or interpretation of this IP Assignment.

13. Other Provisions. Section 8.2 (Governing Law; Consent to Jurisdiction), Section 8.3 (WAIVER OF JURY TRIAL), Section 8.6 (Construction) and Section 8.9 (Remedies) of the Purchase Agreement are incorporated herein by reference and made a part of this IP Assignment, *mutatis mutandis*.

14. No Third-Party Beneficiaries. This IP Assignment is for the sole benefit of the parties hereto and their respective successors and permitted assigns and nothing herein, express or implied, is intended to or shall confer upon any other Person any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this IP Assignment; provided that, notwithstanding the foregoing, Sellers’ Affiliates shall be express third-party beneficiaries of this IP Assignment for all purposes.

[Remainder of page intentionally left blank; signature page follows.]

EXHIBIT E**PURCHASE PRICE ALLOCATION**Allocation

In accordance with Section 1.8 of the Agreement, Sellers and Buyer agree to allocate the Final Purchase Price to be paid for the Purchased Assets (and Assumed Liabilities and any other relevant items to the extent treated as “amount realized” for applicable Tax purposes) in accordance with Section 1060 of the Code. Sellers and Buyer hereby agree that the Final Purchase Price will be allocated among the Purchased Assets (and Assumed Liabilities and any other relevant items to the extent treated as “amount realized” for applicable Tax purposes) for all applicable Tax and financial accounting purposes by applying the methodology set forth below (for purposes of this Exhibit C, the terms Class I asset, Class II asset, Class III asset, Class IV asset, Class V asset, Class VI asset and Class VII asset will have the meanings given them in Section 1060 of the Code):

Asset Class	Methodology
Class I Assets (cash, demand deposits and similar accounts)	Dollar amount, if any
Class II Assets (certificates of deposit, U.S. Gov’t securities, readily marketable stock or securities and foreign currency)	Net book value (or traded value, as applicable)
Class III Assets (debt instruments including accounts receivable)	Net book value
Class IV Assets (inventory)	Closing Inventory Value determined pursuant to Purchase Agreement and Exhibit H thereof
Class V Assets (all tangible assets not in Class I, II, III, IV, VI, or VII)	Net book value, subject to Buyer’s purchase accounting pursuant to GAAP
Class VI Assets (Code Section 197 intangibles, except goodwill and going concern value)	As determined by the Buyer’s purchase accounting pursuant to GAAP
Class VII Assets (goodwill and going concern value)	Residual purchase price

EXHIBIT F

ESCROW AGREEMENT

ESCROW AGREEMENT¹

This Escrow Agreement, dated September [], 2024 (this “**Escrow Agreement**”), is entered into by and among TAP Worldwide, LLC, a Delaware limited liability company (“**TAP**”), Wheel Pros, LLC, a Delaware limited liability company (“**Wheel Pros**” and, together with TAP, “**Sellers**”), ORW USA, Inc., a California corporation (“**Buyer**” and, together with Sellers, the “**Parties**”, and each individually a “**Party**”), and Wilmington Trust, National Association, as escrow agent (the “**Escrow Agent**”). Capitalized terms used but not defined herein shall have the meanings ascribed to them in that certain Asset Purchase Agreement (the “**Purchase Agreement**”), dated as of the date hereof, by and among Sellers and Buyer.

RECITALS

WHEREAS, the Purchase Agreement provides for the deposit by Buyer at the Closing of cash in an amount equal to \$1,000,000 (the “**Escrow Amount**”) with the Escrow Agent as security for the payment of certain amounts which may be owed to Buyer under Section []² of the Purchase Agreement or to Buyer or certain other Buyer Indemnitee under Article IV of the Purchase Agreement, in accordance with the terms and conditions of the Purchase Agreement and this Escrow Agreement;

WHEREAS, the Parties desire for the Escrow Agent to open an interest bearing escrow account (the “**Escrow Account**”) into which Buyer will deposit (or cause to be deposited) the Escrow Amount;

WHEREAS, the Escrow Amount, as increased by interest and investment earnings accrued thereon and decreased by any disbursements or releases pursuant to this Escrow Agreement, is referred to herein as the “**Escrow Property**”; and

WHEREAS, the Parties agree to place in escrow the Escrow Amount, to be held in bank accounts designated in writing by the Escrow Agent, and the Escrow Agent agrees to hold, invest and distribute the Escrow Property, in accordance with the terms of this Escrow Agreement.

NOW, THEREFORE, in consideration of the promises and agreements of the Parties and the Escrow Agent, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties and the Escrow Agent, intending to be legally bound, agree as follows:

ARTICLE I ESCROW AGENT

Section 1.01 Acceptance of Appointment as Escrow Agent. The Parties hereby appoint the Escrow Agent to act as escrow agent hereunder, and the Escrow Agent, by signing this Escrow Agreement, accepts such appointment and agrees to hold, invest and distribute the Escrow Property only in accordance with the terms of this Escrow Agreement.

Section 1.02 Deposit and Receipt of Escrow Property.

(a) On the date hereof, Buyer (or a designee thereof) shall deposit into the Escrow Account with the Escrow Agent, the Escrow Amount, in immediately available funds, and the Escrow Agent shall acknowledge in writing via email receipt thereof.

(b) In accordance with the terms of the Purchase Agreement, following the date hereof, Sellers

¹ NTD: Remains subject to review by Sellers’ tax counsel.

² NTD: To be confirmed.

(or a designee thereof) may deposit into the Escrow Account the Escrow Amount, in immediately available funds, and the Escrow Agent shall acknowledge in writing via email receipt thereof. Such amounts shall be deemed a part of the Escrow Property and otherwise subject to the provisions of this Escrow Agreement.

Section 1.03 Investments. The Escrow Agent shall invest the cash portion of the Escrow Property, including any and all interest and investment income, in accordance with joint written instructions provided to the Escrow Agent and signed by the Parties. In the absence of such joint written instructions, the Escrow Agent shall deposit and invest the Escrow Property, including any and all interest and investment income, in the [Wilmington Trust Government Money Market Fund-Service CUSIP 97181C506]³, which is further described herein on Exhibit D. Any investment earnings and income on the Escrow Property shall become part of the Escrow Property and shall be disbursed in accordance with this Escrow Agreement. The Escrow Agent shall make no disbursement, investment or other use of funds until and unless it has collected funds. The Escrow Agent shall not be liable for collection items until such proceeds have been received or the Federal Reserve has given the Escrow Agent credit for the funds. The Escrow Agent is hereby authorized and directed to sell or redeem any such investments as it deems necessary to make any payments or distributions required under this Escrow Agreement. The Escrow Agent is hereby authorized, in making or disposing of any investment permitted by this Escrow Agreement, to deal with itself (in its individual capacity) or with any one or more of its affiliates, whether it or any such affiliate is acting as agent of the Escrow Agent or for any third person or dealing as principal for its own account. The Parties acknowledge that the Escrow Agent is not providing investment supervision, recommendations, or advice. The Parties hereby agree that confirmations of permitted investments are not required to be issued by the Escrow Agent for each month in which a monthly statement is rendered.

Section 1.04 Disbursements. The Escrow Agent shall not disburse or otherwise transfer any Escrow Property except as set forth in this Section 1.04:

(a) Except as provided in Section 1.05(c) below, the Escrow Agent shall hold the Escrow Property in its possession and shall disburse amounts out of the Escrow Property only pursuant to and in accordance with a Joint Written Direction (as defined below) or Court Order (as defined below). Each Joint Written Direction shall contain complete payment instructions, including the amount(s) of the Escrow Property to be disbursed from the Escrow Account. The Escrow Agent shall promptly (and in any event within three (3) Business Days (as defined below)) disburse Escrow Property in accordance with each Joint Written Direction. For purposes of this Escrow Agreement, (i) “**Joint Written Direction**” means a written direction duly executed by all of the Parties and instructing the Escrow Agent to disburse all or a portion of the Escrow Property pursuant to this Escrow Agreement and the Purchase Agreement, as applicable, and (ii) “**Business Day**” means any day other than a Saturday, a Sunday or a day on which banking institutions or trust companies in Wilmington, Delaware are authorized or obligated by law, regulation or executive order to remain closed.

(b) Any disbursement of the Escrow Property from the Escrow Account to Buyer (or a designee, successor or permitted assignee thereof) or Sellers (or a designee, successor or permitted assignee thereof), as applicable, shall be made by the Escrow Agent by wire transfer in accordance with the wire transfer instructions set forth on Exhibit B hereto or as otherwise specified in a Joint Written Direction or in a separate written notice provided by such Party to the Escrow Agent.

(c) Any Escrow Property disbursed to Buyer (or a designee, successor or permitted assignee thereof) or Sellers (or a designee, successor or permitted assignee thereof), as applicable, in accordance with the terms of this Escrow Agreement shall no longer be deemed a part of the Escrow Property or otherwise be subject to the provisions of this Escrow Agreement.

³ NTD: To be confirmed.

(d) The Escrow Agent shall comply with all final non-appealable judgments or orders issued, or process entered by, any court of competent jurisdiction, or any final non-appealable arbitral ruling or award issued by any arbitrator (each such judgment, order, process, ruling or award a “**Court Order**”), with respect to the Escrow Property, including any attachment, levy or garnishment, without any obligation to determine such court’s jurisdiction or such arbitrator’s authority in the matter and in accordance with its normal business practices. The Escrow Agent shall not be liable to any Party or any other Person (as defined below) by reason of complying with a Court Order, regardless of the final disposition of any such judgment, order, process, ruling or award. For purposes of this Escrow Agreement, “**Person**” means an individual, a partnership, a corporation, an association, a joint stock company, a trust, a joint venture, an unincorporated organization, a governmental authority or another entity. Any Party that delivers a Court Order to the Escrow Agent must deliver such Court Order simultaneously to the other Party hereto.

(e) In the event that a Party gives funds transfer instructions (other than in writing at the time of execution of this Escrow Agreement), whether in writing, by e-mail or otherwise, the Escrow Agent shall follow internal policies and procedures when confirming the validity or authenticity of funds transfer instructions received in the name of the Parties, which may include a call-back to the authorized Person or Persons of such Party designated on Exhibit A-1 hereto or Exhibit A-2 hereto, as applicable, and the Escrow Agent may rely upon the confirmations of anyone purporting to be the Person or Persons so designated; provided that no call-back is required if the Escrow Agent receives original written instructions signed by the applicable Party. The Persons and telephone numbers for call-backs may be changed only in a writing received and acknowledged by the Escrow Agent, as set forth on Exhibit A-1 hereto or Exhibit A-2 hereto, as applicable. The Parties agree that such security procedure is commercially reasonable.

(f) The Escrow Agent will furnish monthly statements to the Parties setting forth the activity in the Escrow Account.

Section 1.05 Income Tax Allocation and Reporting.

(a) The Parties agree that for tax reporting purposes, Buyer shall be responsible for, and the taxpayer on, all taxes due on the interest or income earned (including any imputed income), if any, on the Escrow Property for the calendar year in which such interest or income is earned. The Escrow Agent shall report any interest or income (including imputed income, and, in the case of imputed income only as directed in writing by Buyer) earned on the Escrow Property, if any, to the U.S. Internal Revenue Service (“**IRS**”) or other taxing authority on IRS Form 1099 for any US persons (actual or presumed) or 1042-S, as applicable, as having been earned by Buyer, whether or not such income was disbursed during such calendar year. To the extent applicable, the Parties shall provide the Escrow Agent with a calculation as to the amount of imputed interest (if any) earned on the Escrow Property contemporaneously with any Joint Written Direction. The Escrow Agent shall rely solely on such provided calculations and information and shall have no responsibility for the accuracy or completeness of any such calculations or information. Prior to the date hereof, Sellers and Buyer provided the Escrow Agent with certified tax identification numbers by furnishing appropriate IRS Forms W-9 or W-8, as applicable, and such other forms and documents that the Escrow Agent may have requested in connection with the foregoing tax reporting. The Parties understand that, if such tax reporting documentation is not provided and certified to the Escrow Agent, the Escrow Agent may be required by the Code and the Treasury Regulations, to withhold a portion of any interest or other income (including imputed income) earned on the Escrow Property. With respect to any other payments made under this Escrow Agreement, the Escrow Agent shall not be deemed the payor and shall have no responsibility for performing tax reporting. The Escrow Agent’s function of making such payments is solely ministerial and upon written direction of the Parties.

(b) To the extent that the Escrow Agent becomes liable for the payment of any taxes in respect

of interest or other income derived from the investment of the Escrow Property, the Escrow Agent shall satisfy such liability to the extent possible from the Escrow Property. The Parties, severally and not jointly, shall indemnify, defend and hold the Escrow Agent harmless from and against any tax, late payment, interest, penalty or other cost or expense that may be assessed against the Escrow Agent on or with respect to the Escrow Property and the investment thereof unless such tax, late payment, interest, penalty or other expense was directly caused by the fraud, gross negligence or willful misconduct of the Escrow Agent. The indemnification provided by this Section 1.05(b) shall survive the resignation or removal of the Escrow Agent and the termination of this Escrow Agreement.

(c) Within ten (10) calendar days following the end of each calendar quarter and immediately prior to the final release of the Escrow Property, the Escrow Agent shall distribute from the Escrow Property to Buyer an amount equal to thirty percent (30%) of the interest income or other income accrued on the Escrow Property for the prior calendar quarter or portion thereof.

Section 1.06 Termination. Upon the disbursement of all of the Escrow Property, this Escrow Agreement shall terminate and be of no further force and effect, except that the provisions of Section 1.05(b), Section 3.01 and Section 3.02 shall survive such termination.

ARTICLE II DUTIES OF THE ESCROW AGENT

Section 2.01 Scope of Responsibility. Notwithstanding any provision herein to the contrary, the Escrow Agent is obligated to perform only the duties specifically set forth in this Escrow Agreement, which shall be deemed purely ministerial in nature. Under no circumstances will the Escrow Agent be deemed to be a fiduciary to any Party or any other Person under this Escrow Agreement. The Escrow Agent will not be responsible or liable for the failure of either Party to perform in accordance with this Escrow Agreement. The Escrow Agent shall neither be responsible for, nor chargeable with, knowledge of the terms and conditions of any other agreement, instrument or document other than this Escrow Agreement, whether or not an original or a copy of such agreement, instrument or document has been provided to the Escrow Agent, and the Escrow Agent shall have no duty to know or inquire as to the performance or nonperformance of any provision of any other agreement, instrument or document other than this Escrow Agreement. References in this Escrow Agreement to any other agreement, instrument or document are for the convenience of the Parties, and the Escrow Agent has no duties or obligations with respect thereto. The Escrow Agent further agrees that all property held by the Escrow Agent under this Escrow Agreement will be segregated from all other property held by the Escrow Agent and will be identified as being held in connection with this Escrow Agreement. Segregation may be accomplished by appropriate identification on the books and records of the Escrow Agent. The Escrow Agent agrees that its documents and records with respect to the transactions contemplated by this Escrow Agreement will be available upon request by authorized representatives of the Parties. This Escrow Agreement sets forth all matters pertinent to the escrow contemplated hereunder, and no additional obligations of the Escrow Agent shall be inferred or implied from the terms of this Escrow Agreement or any other agreement.

Section 2.02 Attorneys and Agents. The Escrow Agent shall be entitled to rely on, and shall not be liable for, any action taken or omitted to be taken by the Escrow Agent in good faith in accordance with the advice of counsel retained or consulted by the Escrow Agent. The Escrow Agent shall be reimbursed to the extent provided under Section 3.01 for any and all reasonable and documented out-of-pocket compensation (fees, expenses and other costs) paid and/or reimbursed to one (1) such primary outside counsel and, to the extent applicable, one (1) local counsel for any material jurisdictions. The Escrow Agent may perform any and all of its duties through its agents, representatives, attorneys, custodians and/or nominees.

Section 2.03 Reliance. The Escrow Agent shall not be liable for any action taken or not taken by it in accordance with the written direction or consent of the Parties (or their respective authorized agents, representatives, successors or permitted assigns). The Escrow Agent shall not be liable for acting or refraining from acting upon any notice, request, consent, direction, requisition, certificate, order, affidavit, letter or other paper or document reasonably believed by it to be genuine and correct and to have been signed or sent by the proper authorized Person or Persons on behalf of the applicable Party as set forth in this Escrow Agreement without further inquiry into such Person's or Persons' authority.

Section 2.04 Security Procedure for Funds Transfer. Concurrently with the execution of this Escrow Agreement, the Parties shall deliver to the Escrow Agent authorized signers' forms in the form of Exhibit A-1 hereto and Exhibit A-2 hereto. The Escrow Agent shall follow internal policies and procedures when confirming the validity or authenticity of funds transfer instructions received in the name of the Parties, which may include a callback to an authorized individual as set forth on Exhibit A-1 hereto and Exhibit A-2 hereto. Once delivered to the Escrow Agent, Exhibit A-1 hereto or Exhibit A-2 hereto may be revised or rescinded only as set forth on Exhibit A-1 hereto or Exhibit A-2 hereto, as applicable. Such revisions or rescissions shall be effective only at such time as set forth on Exhibit A-1 hereto or Exhibit A-2 hereto, as applicable. If a revised Exhibit A-1 hereto or Exhibit A-2 hereto or a rescission of an existing Exhibit A-1 hereto or Exhibit A-2 hereto is delivered to the Escrow Agent by an entity that is a successor-in-interest to either Party, such document shall be accompanied by additional documentation reasonably satisfactory to the Escrow Agent showing that such entity has succeeded to the rights and responsibilities of such Party. The Parties understand that the Escrow Agent's inability to receive or confirm funds transfer instructions may result in a delay in accomplishing such funds transfer and agree that the Escrow Agent shall not be liable for any loss caused by any such delay.

Section 2.05 Right Not Duty Undertaken. The permissive rights of the Escrow Agent to do things enumerated in this Escrow Agreement shall not be construed as duties.

Section 2.06 No Financial Obligation. No provision of this Escrow Agreement shall require the Escrow Agent to risk or advance its own funds or otherwise incur any financial liability or potential financial liability in the performance of its duties or the exercise of its rights under this Escrow Agreement.

ARTICLE III PROVISIONS CONCERNING THE ESCROW AGENT

Section 3.01 Indemnification. The Parties shall, severally and not jointly, indemnify, defend and hold harmless the Escrow Agent from and against any and all loss, liability, cost, damage and expense, including reasonable and documented out-of-pocket attorneys' fees and expenses which the Escrow Agent may suffer or incur by reason of any action, claim or proceeding brought against the Escrow Agent, arising out of or relating in any way to this Escrow Agreement or any transaction to which this Escrow Agreement relates, unless such loss, liability, cost, damage or expense shall have been finally adjudicated by a court of competent jurisdiction to have been caused by the gross negligence, willful misconduct or fraud of the Escrow Agent. Notwithstanding anything to the contrary herein, the Parties agree, solely as between themselves, that any obligation for indemnification under this Section 3.01 shall be borne by the Party determined by a court of competent jurisdiction to be responsible for causing the loss, damage, liability, cost or expense against which the Escrow Agent is entitled to indemnification or, if no such determination is made, then one half by Buyer, on the one hand, and one half by Sellers, on the other hand. The provisions of this Section 3.01 and Section 3.04 shall survive the resignation or removal of the Escrow Agent and the termination of this Escrow Agreement.

Section 3.02 Limitation of Liability. THE ESCROW AGENT SHALL NOT BE LIABLE, DIRECTLY OR INDIRECTLY, FOR ANY DAMAGES, LOSSES OR EXPENSES ARISING OUT OF THE

SERVICES PROVIDED HEREUNDER, OTHER THAN DAMAGES, LOSSES OR EXPENSES WHICH HAVE BEEN FINALLY ADJUDICATED BY A COURT OF COMPETENT JURISDICTION TO HAVE RESULTED FROM THE ESCROW AGENT'S GROSS NEGLIGENCE, WILLFUL MISCONDUCT OR FRAUD. NOTWITHSTANDING ANYTHING TO THE CONTRARY HEREIN, IN NO EVENT SHALL ANY PARTY HERETO BE LIABLE UNDER OR IN CONNECTION WITH THIS ESCROW AGREEMENT FOR SPECIAL, INDIRECT, PUNITIVE OR CONSEQUENTIAL DAMAGES OR LOSSES OF ANY KIND WHATSOEVER (INCLUDING LOST PROFITS), EVEN IF SUCH PARTY HERETO HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH LOSSES OR DAMAGES AND REGARDLESS OF THE FORM OF ACTION IN WHICH SUCH DAMAGES ARE SOUGHT (AND, AS BETWEEN THE PARTIES, PROVIDED THAT NOTHING CONTAINED HEREIN SHALL LIMIT OR OTHERWISE MODIFY THE DAMAGES AVAILABLE TO ANY INDEMNIFIED PARTY PURSUANT TO THE PURCHASE AGREEMENT).

Section 3.03 Resignation or Removal. Subject to the remainder of this Section 3.03, the Escrow Agent may resign by furnishing written notice of its resignation to the Parties, and the Parties may remove the Escrow Agent by furnishing to the Escrow Agent a joint written notice of its removal along with payment of all fees and expenses to which it is entitled through the date of termination. Such resignation or removal, as the case may be, shall be effective thirty (30) calendar days after the delivery of such notice or upon the earlier appointment of a successor, and the Escrow Agent's sole responsibility thereafter shall be to safely keep the Escrow Property and to deliver the same, along with all relevant documents, to a successor escrow agent as shall be appointed by the Parties, as evidenced by a joint written notice of the Parties filed with the Escrow Agent pursuant to this Escrow Agreement or in accordance with a Court Order. If the Parties have failed to appoint a successor escrow agent prior to the expiration of thirty (30) calendar days following the delivery of such notice of resignation or removal, the Escrow Agent may, pursuant to this Escrow Agreement, petition any court of competent jurisdiction for the appointment of a successor escrow agent or for other appropriate relief, and any such resulting appointment shall be binding upon the Parties.

Section 3.04 Compensation. The Escrow Agent shall not charge any fees for its services hereunder except as stated in the fee schedule set forth on Exhibit C hereto, which fees shall be borne by Sellers; provided that, in the event the Escrow Agent renders any extraordinary service not contemplated in this Escrow Agreement at the joint written request of the Parties, then the Escrow Agent shall be reasonably compensated for such extraordinary service, which expense shall be borne one half by Buyer, on the one hand, and one half by Sellers, on the other hand, unless the extraordinary service for which the Escrow Agent is seeking compensation has been finally adjudicated to have resulted from the Escrow Agent's gross negligence, willful misconduct or fraud, in which case the Escrow Agent shall not be entitled to be compensated for such extraordinary service. If any amount due to the Escrow Agent hereunder is not paid within thirty (30) calendar days of the date due, the Escrow Agent, in its sole discretion, may charge interest on such amount up to the highest rate permitted by applicable law.

Section 3.05 Disagreements. If any conflict, disagreement or dispute arises between, among or involving any of the Parties hereto concerning the meaning or validity of any provision hereunder or concerning any other matter relating to this Escrow Agreement, or the Escrow Agent is in doubt as to an action to be taken hereunder, the Escrow Agent is authorized to retain the Escrow Property until the Escrow Agent (a) receives a final non-appealable Court Order directing delivery of the Escrow Property, in which case the Escrow Agent shall be authorized to disburse the Escrow Property in accordance with such Court Order, (b) receives a written agreement executed by each of the parties involved in such disagreement or dispute directing delivery of the Escrow Property, in which case the Escrow Agent shall be authorized to disburse the Escrow Property in accordance with such written agreement, or (c) files an interpleader action in any court of competent jurisdiction and upon the filing thereof transfers of the Escrow Property to the applicable court of competent jurisdiction pursuant thereto, in which case the Escrow Agent shall be relieved of all liability as to the Escrow Property and shall be entitled to recover reasonable and documented

out-of-pocket attorneys' fees, expenses and other costs incurred in commencing and maintaining any such interpleader action. The Escrow Agent shall be entitled to act on any such Court Order or written agreement without further question, inquiry or consent.

Section 3.06 Merger or Consolidation. With prior written notice provided to the Parties, any corporation or association into which the Escrow Agent may be converted or merged, or with which it may be consolidated, or to which it may sell or transfer all or substantially all of its corporate trust business and assets as a whole or substantially as a whole, or any corporation or association resulting from any such conversion, sale, merger, consolidation or transfer to which the Escrow Agent is a party, shall be and become the successor escrow agent under this Escrow Agreement and shall have and succeed to the rights, obligations, powers, duties, immunities and privileges as its predecessor, without the execution or filing of any instrument or paper or the performance of any further act; provided that the Parties may, within five (5) Business Days of receipt of such notice, elect to terminate this Escrow Agreement by delivering a joint written notice of such termination and designation of successor escrow agent. In the event that the Parties elect to terminate this Escrow Agreement in accordance with the terms of Section 3.03 or this Section 3.06, the Escrow Agent shall safely keep the Escrow Property until such time as such designation from the Parties directing the Escrow Agent to transfer the Escrow Property to the successor escrow agent, and, thereafter, the Escrow Agent shall deliver all of the then-remaining balance of the Escrow Property to such successor escrow agent in accordance with a Joint Written Direction.

Section 3.07 Attachment of Escrow Property; Compliance with Legal Orders. In the event that any Escrow Property shall be attached, garnished or levied upon by any Court Order, or the delivery thereof shall be stayed or enjoined by any Court Order, or any Court Order affecting the Escrow Property shall be made or entered, the Escrow Agent is hereby expressly authorized, in its sole discretion, to respond as it deems appropriate or to comply with all Court Orders so entered or issued, or which it is advised by legal counsel of its own choosing is binding upon it, whether with or without jurisdiction. In the event that the Escrow Agent obeys or complies with any such Court Order, it shall not be liable to any of the Parties or to any other Person should, by reason of such compliance notwithstanding, such Court Order be subsequently reversed, modified, annulled, set aside or vacated.

Section 3.08 Force Majeure. The Escrow Agent shall not be responsible or liable for any failure or delay in the performance of its obligation under this Escrow Agreement arising out of or caused, directly or indirectly, by circumstances beyond its reasonable control, including acts of God, earthquakes, fire, flood, wars, acts of terrorism, civil or military disturbances, sabotage, epidemic, riots, interruptions, loss or malfunctions of utilities, computer (hardware or software) or communications services, accidents, labor disputes, acts of civil or military authority or governmental action, it being understood that, in any such case, the Escrow Agent shall use commercially reasonable efforts which are consistent with accepted best practices in the banking industry to resume performance as soon as reasonably practicable under the circumstances.

Section 3.09 Compliance with Legal Orders. The Escrow Agent shall receive and may conclusively rely upon an opinion of counsel to the effect that a Court Order is final, non-appealable and from a court of competent jurisdiction. The Escrow Agent shall be entitled to consult with legal counsel in the event that a question or dispute arises with regard to the construction of any of the provisions of this Escrow Agreement.

ARTICLE IV MISCELLANEOUS

Section 4.01 Successors and Assigns. This Escrow Agreement shall be binding on and inure to the benefit of the Parties and the Escrow Agent and their respective successors and permitted assigns. No other

Persons shall have any rights under this Escrow Agreement. No assignment of the interest of any of the Parties shall be binding unless and until written notice of such assignment shall be delivered to the other Party and the prior written consent of the other Party and the Escrow Agent shall be obtained (such consent not to be unreasonably withheld).

Section 4.02 Escheat. The Parties are aware that under applicable state law, property which is presumed abandoned may under certain circumstances escheat to the applicable state. The Escrow Agent shall have no liability to the Parties, their respective heirs, legal representatives, successors and permitted assigns, or any other party, should any or all of the Escrow Property escheat by operation of law.

Section 4.03 Notices. All notices, demands and other communications to be given or delivered under or by reason of the provisions of this Escrow Agreement shall be in writing and shall be deemed to have been given (a) when personally delivered, (b) when transmitted by e-mail to the e-mail address(es) set forth below with delivery confirmation, (c) the Business Day following the day on which the same has been delivered to a recognized overnight delivery service (charges prepaid) or (d) the third (3rd) Business Day following the day on which the same is sent by certified or registered mail, postage prepaid. Notices, demands and communications, in each case, to the respective parties hereto, shall be sent to the applicable address set forth below, unless another address has been previously specified in writing by the recipient party to the sending party:

If to Buyer:

ORW USA, Inc.
1821 Kona Drive
Compton, CA 90220
Attn:
Email:

with copies (which shall not constitute notice) to:

Stubbs, Alderton & Markiles LLP
15260 Ventura Boulevard, 20th Floor
Sherman Oaks, CA 91403
Attention: Roger B. Lee
Email: rlee@stubbsalderton.com

If to any Seller:

c/o Wheel Pros, LLC
5347 S. Valentia Way
Greenwood Village, CO 80111
Attn: Vance Johnston
Email: vance.johnston@hoonigan.com

and

c/o Clearlake Capital Group, L.P.
233 Wilshire Boulevard, Suite 800
Santa Monica, CA 90401
Attn: Dilshat Erkin
Email: derkin@clearlake.com

with copies (which shall not constitute notice) to:

Massumi + Consoli LLP
2029 Century Park East, Suite 280
Los Angeles, CA 90067
Attn: Anthony Consoli, P.C.
Email: aconsoli@mcllp.com
Attn: Michael Young, P.C.
Email: myoung@mcllp.com

If to the Escrow Agent:

[Wilmington Trust, N.A.
650 Town Center Drive, Suite 800
Costa Mesa, CA 92626
Attention: David McGuire
Telephone: (714) 384-4179
E-mail: dmcguire@wilmingtontrust.com]⁴

Section 4.04 Governing Law. All matters relating to the interpretation, construction, validity and enforcement of this Escrow Agreement shall be governed by and construed in accordance with the domestic laws of the State of Delaware without giving effect to any choice or conflict of law provision or rule (whether of the State of Delaware or any other jurisdiction) that would cause the application of laws of any jurisdiction other than the State of Delaware.

Section 4.05 Consent to Jurisdiction and Service of Process. The parties hereto submit to the exclusive jurisdiction of the Court of Chancery of the State of Delaware and the United States District Court for the District of Delaware, in respect of the interpretation and enforcement of the provisions of this Escrow Agreement and any related agreement, certificate or other document delivered in connection herewith, and by this Escrow Agreement waive, and agree not to assert, any defense, in any action for the interpretation or enforcement of this Escrow Agreement and any related agreement, certificate or other document delivered in connection herewith, that (a) they are not subject to such jurisdiction, (b) such action may not be brought or is not maintainable in such courts, (c) this Escrow Agreement may not be enforced in or by such courts, (d) their property is exempt or immune from execution, (e) the action is brought in an inconvenient forum, or (f) the venue of the action is improper. Service of process may be made upon any party hereto by mailing a copy thereof by registered or certified mail, postage prepaid, to such party hereto at its address as provided in Section 4.03.

Section 4.06 Waiver of Jury Trial. Each party hereto hereby acknowledges and agrees that any controversy which may arise under this Escrow Agreement is likely to involve complicated and difficult issues, and therefore each such party hereby irrevocably and unconditionally waives any right such party may have to a trial by jury in respect of any litigation directly or indirectly arising out of or relating to this Escrow Agreement or the transactions contemplated by this Escrow Agreement. Each party hereto certifies and acknowledges that (a) no representative, agent or attorney of any other party hereto has represented, expressly or otherwise, that such other party would not, in the event of litigation, seek to enforce the foregoing waiver, (b) such party understands and has considered the implications of this waiver, (c) such party makes this waiver voluntarily and (d) such party has been induced to enter into this Escrow Agreement by, among other things, the mutual waivers and certifications in this Section 4.06.

⁴ NTD: To be confirmed.

Section 4.07 Entire Agreement. This Escrow Agreement, the Exhibits attached hereto and the Purchase Agreement (in the case of the Purchase Agreement, solely as it applies to the Parties) set forth the entire agreement and understanding of the parties hereto related to the Escrow Property and supersede all prior and contemporaneous understandings, agreements, communications and representations of the parties hereto or their representatives, oral or written, that may relate in any way to the subject matter hereof.

Section 4.08 Amendment. This Escrow Agreement may be amended, modified, superseded, rescinded or canceled only by a written instrument executed by the Parties and the Escrow Agent; provided that any party hereto may amend its notice address in accordance with Section 4.03 or its wire instructions set forth on Exhibit B hereto in accordance with Section 1.04(b).

Section 4.09 Waivers. The failure of any party hereto at any time or times to require performance of any provision under this Escrow Agreement shall in no manner affect the right at a later time to enforce the same performance. A waiver by any party hereto of any such condition or breach of any term, covenant, representation or warranty contained in this Escrow Agreement, in any one or more instances, must be in writing in order to be effective and shall neither be construed as a further or continuing waiver of any such condition or breach nor a waiver of any other condition or breach of any other term, covenant, representation or warranty contained in this Escrow Agreement.

Section 4.10 Headings; Interpretation. Section headings in this Escrow Agreement have been inserted for convenience of reference only and shall in no way restrict or otherwise modify any of the terms or provisions of this Escrow Agreement. The words “include”, “including” and other words of similar import when used herein shall not be deemed to be terms of limitation but rather shall be deemed to be followed, in each case, by the words “without limitation”, whether or not they are in fact followed by those words or words of like import.

Section 4.11 No Third Parties Benefited. Nothing expressed or implied in this Escrow Agreement is intended, or shall be construed, to confer upon or give any Person other than the parties hereto any rights or action under, or by reason of, this Escrow Agreement, except for their respective permitted successors or assigns or designees (including assignees of Buyer permitted under Section 4.01).

Section 4.12 Counterparts; Electronic Signatures. This Escrow Agreement may be executed in two (2) or more counterparts, each of which when executed shall be deemed to be an original, and such counterparts shall together constitute one and the same instrument. This Agreement and any amendments hereto, to the extent signed and delivered by means of electronic transmission (including DocuSign or .pdf format), shall be treated in all manner and respects as an original contract and shall be considered to have the same binding legal effects as if it were the original signed version thereof delivered in person.

Section 4.13 Severability. If a court of competent jurisdiction declares any provision hereof invalid, it will be ineffective only to the extent of such invalidity, so that the remainder of the provision and this Escrow Agreement will continue in full force and effect.

(Remainder of Page Intentionally Left Blank; Signature Pages Follow)

EXHIBIT A-1⁵CERTIFICATE AS TO AUTHORIZED REPRESENTATIVES
OF BUYER

ORW USA, Inc., a California corporation (“**Buyer**”), hereby designates each of the following Persons as its authorized representatives for purposes of the Escrow Agreement, and confirms that the title, contact information and specimen signature of each such Person as set forth below is true and correct. Each such authorized representative is authorized to initiate and approve transactions of all types for the Escrow Property under the Escrow Agreement to which this Exhibit A-1 is attached, on behalf of Buyer.

Name (print):	
Specimen Signature:	
Title:	
Telephone Number (required):	
E-mail (required):	

Name (print):	
Specimen Signature:	
Title:	
Telephone Number (required):	
E-mail (required):	

⁵ Note to Buyer: Please complete.

COMPLETE BELOW TO UPDATE EXHIBIT A-1

If Buyer wishes to update this Exhibit A-1, Buyer must complete, sign and send to the Escrow Agent an updated copy of this Exhibit A-1 with such changes. Any updated Exhibit A-1 shall be effective once signed by Buyer and the Escrow Agent and shall entirely supersede and replace any prior Exhibit A-1 to the Escrow Agreement.

BUYER:

ORW USA, INC.

By: _____
Name: _____
Title: _____
Date: _____

ESCROW AGENT:

WILMINGTON TRUST, NATIONAL ASSOCIATION

By: _____
Name: _____
Title: _____
Date: _____

EXHIBIT A-2CERTIFICATE AS TO AUTHORIZED REPRESENTATIVES
OF SELLERS

TAP Worldwide, LLC, a Delaware limited liability company (“**TAP**”) and Wheel Pros, LLC, a Delaware limited liability company (“**Wheel Pros**” and, together with TAP, “**Sellers**”), hereby designates each of the following Persons as its authorized representatives for purposes of the Escrow Agreement, and confirms that the title, contact information and specimen signature of each such Person as set forth below is true and correct. Each such authorized representative is authorized to initiate and approve transactions of all types for the Escrow Property under the Escrow Agreement to which this Exhibit A-2 is attached, on behalf of Sellers.

Name (print):	[Vance Johnston]
Specimen Signature:	
Title:	[Chief Executive Officer]
Telephone Number (required):	
E-mail (required):	[vance.johnston@hoonigan.com]

Name (print):	[Kyle Pederson]
Specimen Signature:	
Title:	[General Counsel]
Telephone Number (required):	
E-mail (required):	[kyle.pederson@hoonigan.com]

COMPLETE BELOW TO UPDATE EXHIBIT A-2

If Sellers wish to update this Exhibit A-2, Sellers must complete, sign and send to the Escrow Agent an updated copy of this Exhibit A-2 with such changes. Any updated Exhibit A-2 shall be effective once signed by Sellers and the Escrow Agent and shall entirely supersede and replace any prior Exhibit A-2 to the Escrow Agreement.

SELLERS:

THE TARP DEPOT, INC.

By: _____
Name: _____
Title: _____
Date: _____

ESCROW AGENT:

WILMINGTON TRUST, NATIONAL ASSOCIATION

By: _____
Name: _____
Title: _____
Date: _____

EXHIBIT B

WIRE INSTRUCTIONS

BUYER:

Beneficiary Bank:

Beneficiary ABA:

Account Name:

Account Number:

Bank ABA#:

SELLER:

Beneficiary Bank:

Beneficiary ABA:

Account Name:

Account Number:

Bank ABA#:

ESCROW AGENT:

Bank Name:

ABA #:

AC Name:

Ac #:

FFC:

Attn:

EXHIBIT C

FEES OF THE ESCROW AGENT

Escrow Agent Acceptance & Counsel Fee:*WAIVED*

Initial fees as they relate to the Escrow Agent acting in the capacity of escrow agent; includes creation and examination of the Escrow Agreement to which this Exhibit C is attached; acceptance of the escrow appointment; setting up escrow account(s) and accounting records; and coordination of receipt of funds for deposit to the escrow account(s).

Escrow Agent Administrative Fee (one-time):*\$2,500*

For ordinary administration services by the Escrow Agent; includes daily routine account management; investment transactions; cash transaction processing (including wires and check processing); monitoring notices and instructions pursuant to the Escrow Agreement to which this Exhibit C is attached; disbursement of the funds in accordance with the Escrow Agreement to which this Exhibit C is attached; delivery of account statements to all applicable parties; and tax reporting is included.

Out-of-Pocket Expenses:*At Cost*

The Escrow Agent only charges for reasonable and documented out-of-pocket expenses (e.g., express mail charges) in response to specific tasks assigned by the client. Therefore, the Escrow Agent cannot anticipate what specific out-of-pocket items will be needed or what corresponding expenses will be incurred. There are no charges for indirect out-of-pocket expenses.

The Escrow Agent's fees are based on the following assumptions:

- Number of Escrow Account(s) to be established: Not more than two (2).
- Number of Deposits to Escrow Account(s): Not more than ten (10).
- Number of Withdrawals from Escrow Accounts(s): Not more than ten (10).
- Balances in the Escrow Account(s) will be uninvested.
- All funds will be received from or distributed to a domestic or an approved foreign entity.

EXHIBIT D

**AGENCY AND CUSTODY ACCOUNT DIRECTION
FOR CASH BALANCES
MUTUAL FUND DISCLOSURE, CONSENT AND DIRECTION FORM**

Direction to use the following money market mutual funds for the escrow account or accounts (the "Account") established under the Escrow Agreement to which this Exhibit D is attached.

You are hereby directed to deposit, as indicated below, or as the Parties shall direct further in writing from time to time, all cash in the Account in the following money market mutual fund.

As each Party's authorized person ("Authorized Person") with respect to the Account designated above, the Parties hereby certify, acknowledge and agree as follows:

1. Authorized Person has full authority to execute and deliver this Disclosure, Consent and Direction Form and to make the acknowledgments, authorizations and agreements set forth herein.
2. Authorized Person understands that the Wilmington Funds ("Affiliated Funds"), including the Affiliated Funds listed below, are advised by Wilmington Funds Management Corporation and Wilmington Trust Investment Advisors, Inc. (collectively, "Adviser"), affiliates of M&T Bank and Wilmington Trust, National Association (collectively, the "Bank"). The other mutual funds listed below are advised by parties not affiliated with the Bank ("Third Party Funds"; Affiliated Funds and Third Party Funds, including the money market mutual funds designated below, are collectively referred to herein as "Funds").

Authorized Person further understands that Adviser, the Bank and their affiliates (collectively, the "Company") provide investment management, shareholder services, administrative services, and services under 12b-1 plans to the Affiliated Funds and may also provide certain services to Third Party Funds. The Company is entitled to receive compensation for any distribution and non-distribution related services that it provides to Funds.

The Bank may also receive payments from the distributor or the investment adviser (or one of its affiliates) of a Fund for the support or services the Bank provides with respect to the Fund. These payments: (i) are not charged against the assets of a Fund; (ii) are in addition to the service fees and other fees described above that the Bank may receive from a Fund; and (iii) are described in the prospectuses for the Funds. Additional money market mutual funds and share classes may be available upon request.

Payments received by the Bank from or with respect to the Funds may create an incentive for the Bank to make shares of the Funds available to the Account.

Subject to and in accordance with the terms of the instruments and agreements governing the Account, Authorized Person authorizes and directs the Bank, in its capacity as a non-discretionary trustee or agent under the Account, to invest the Account cash balances identified below in shares of one or more of the following money market mutual funds:

	Affiliated Fund Name	CUSIP
X	Wilmington U.S. Government Money Market Fund	97181C506

3. Authorized Person understands that such Account could lose money by investing in a money market mutual fund. Although a money market mutual fund seeks to preserve the value of Authorized Person's investment at \$1.00 per share, the money market fund cannot guarantee that it will do so. An investment in a money market fund is not a deposit of a bank and is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. The money market mutual fund's sponsor has no legal obligation to provide financial support to a money market mutual fund, and Authorized Person should not expect that the sponsor will provide financial support to a money market mutual fund at any time.
4. Authorized Person has received and read the prospectuses for the Funds, understands the information disclosed above and in the Funds' prospectuses, and hereby authorizes and approves: (a) the investment of Account funds in mutual funds that pay fees to the Company, as provided above in paragraph 2; and (b) the Company's performance of services for and receipt of compensation from the Funds in addition to the Bank's receipt of compensation for services provided to the Account.

EXHIBIT G
TRANSITION SERVICES AGREEMENT

Attached as Exhibit 2 to the Sale Order

Exhibit H – Inventory Validation Procedures

1. General Procedures

- a. The physical date of the inventory validation shall be scheduled in advance with appropriate notice to retail store managers
- b. Managers shall prepare the stores for the inventory validation by confirming part labeling, pre-counting high quantity items (such as bolts), and tagging items to exclude from the count such as vendor displays
- c. Count sheets by vendor shall be printed from the Buyer's system of record ("Legend") for each store.
- d. Results of the initial count shall be entered into Legend
- e. Upon completing the initial count, a discrepancy report shall be run by each manager and then all significant discrepancies shall be researched with any quantity updates entered into Legend.

2. Inventory Value Roll-Back to Determine the Closing Inventory Value

- a. In order to account for the lag between the Closing Date and date of Inventory Validation, the following methodology shall be used to determine a rolled back Inventory value and this value shall be the basis for the Closing Inventory Value

b. Methodology:

	\$ USD value (average cost)
Pre-physical count inventory	xxxx
Plus/minus physical count adjustments	<u>xxxx</u>
Physical inventory post count	xxxx
Roll—back adjustments:	
Add inventory sold	xxxx
Subtract inventory received	<u>xxxx</u>
Closing Inventory Value (Roll-back)	<u>xxxx</u>

- c. Excess and Obsolete: Following completion of the physical inventory count, the Buyer should undertake a review of Excess and Obsolete inventory by considering the following factors:
 - i. Sell-out rate of a particular item
 - ii. Condition of the inventory (e.g., new, open box, damaged, warranty return)

- iii. Age of the inventory (manufactured date)
- iv. Applicable fitment (year-make-model) of the inventory
- v. Recent experience by either the Seller or Buyer in discounting specific items or brands in order to sell them
- vi. Potential for particular items to be returned to the supplier

Following this evaluation, the Buyer shall determine the amount of the write-down of the Excess and Obsolete inventory below cost, and which shall be the E&O reserve amount used for the Closing Inventory Value

- d. Inventory Adjustments: Following completion of the physical inventory count and determination of Excess and Obsolete inventory, additional adjustments will be undertaken by Buyer to remove:
 - i. Inventory associated with previously divested locations not transferred as part of the 42 Retail Store Locations listed in Appendix 1 to Schedule 1.1
 - ii. Inventory related to the Marketplace (Amazon, eBay, Walmart) operations of the business
 - iii. Non-physical Inventory related to the Web/Virtual operations of the business

Exhibit I – Severance Pay

For the definitions of “Severance Pay” and “Severance Excess Amount” in the Purchase Agreement, the Parties agree that the following terms and conditions shall apply:

1. The amount of Severance Pay obligations shall be determined as follows:
 - a. Severance shall equal one week of base salary or wages for each year of services up to a maximum of twelve (12) weeks of base salary or wages, except for the following employees who are eligible for severance benefits as agreed to in their respective “Amended and Restated Transaction Bonus and Separation Benefits Agreement” or “Confidential Employee Retention Bonus Agreement”:

i. Employee ID T-U99313	22 weeks
ii. Employee ID 6AB014856	16 weeks
iii. Employee ID 6AB014858	8 weeks
 - b. Severance shall be paid in whole weeks:
 - i. Years of service shall be determined using standard rounding:
 1. Example 1: 2 years and 6 months service = 3 weeks of severance
 2. Example 2: 1 year and 5 months service = 1 week of severance
 3. Except that for employees with less than six months of service the severance shall be 1 week
 - ii. Years of service shall be based on the time worked through the Closing Date, unless otherwise mutually agreed to by the Parties
 - iii. Prior service time will be considered for rehired employees, provided they meet the following criteria:
 1. The break in service was no longer than twelve (12) months, and
 2. The employee did not previously receive severance for their prior service time
 - c. A stipulated rate of 7.6 percent (%) shall be added to the severance payments in aggregate to account for the employer portion of payroll taxes on the severance.
2. Qualifying Severance Pay shall not exceed the methodology prescribed in Section 1 and are only for actual severance payments made by the Sellers with respect to an employee identified in Appendix 1 to this Exhibit who did not receive any offer of employment from the Buyer prior to Closing (“Non-Offered Employees”). To account for employee turnover, the Parties may agree through mutual email confirmation to update Appendix 1.

3. This Exhibit and the related provisions of the Purchase Agreement are solely for the purposes of determining the Severance Pay and Severance Excess Amount for purposes of Section 1.5 (Adjustment to the Closing Payment) of the Purchase Agreement. Nothing herein or in the Purchase Agreement precludes either Party from paying a terminated employee more or less severance than the value stipulated in Section 1.

Schedule 1.1 – Purchased Assets

1. The following assets related to the “4 Wheel Parts” branded store locations identified by Appendix 1 to this Schedule 1.1, inclusive of:
 - a. Fixed or physical assets encompassing tenant improvements, building signage, machinery, fixtures, furniture, equipment, and computer equipment, whether or not specifically identified in Appendix 2 (Register of Furniture, Fixtures, and Equipment)
 - b. Capital In Progress (CIP items) related to any store location as of the Closing Date.
 - c. Consumable items, shop supplies, office supplies, merchandising signage, and other operating items not typically categorized for financial reporting purposes as fixed assets and present as of the Closing Date.
2. The vehicles identified in Appendix 3 notwithstanding information to the contrary contained in Appendix 2.
3. The following computer equipment whether or not specifically identified in Appendix 2:
 - a. Personal computers and displays, laptops, and remote work equipment (printers, docking stations and similar items) of any employee of the Seller who accepts a position with the Buyer as of the Closing Date. The Seller, at its sole discretion and responsibility, may clean Wheel Pros data files unrelated to the Business or VPN networking configurations to Wheel Pros Network Resources, of said equipment as of the Closing Date.
 - b. Any on-premise computer networking equipment located at a retail store identified in Appendix 1 whether or not specifically identified in Appendix 2.
 - c. Telecommunications software and equipment of the Business inclusive of the retail stores, e-commerce, and call center/customer support operations whether or not specifically identified in Appendix 2
 - d. For avoidance of doubt, assets do not include any personal computer software for which the Seller has an annual or similar periodic license such as Microsoft Office, Microsoft Exchange (email), or anti-virus software.
4. The following items identified in Appendix 2 or the Capital In Progress (CIP) accounts are not assets being transferred from the Buyer to the Seller:
 - a. Netsuite e-commerce platform
 - b. Microsoft Dynamics 365 information system that serves as the system of record for the Business prior to the Closing Date
5. Operating assets reported in the balance sheet accounts of the Business as identified in Appendix 4. For the avoidance of doubt, assets transferred do not include any related to a

retail location not specifically identified in Appendix 1 or any product brand for which the Seller is retaining ownership whether or not the balance accounts in Appendix 4 have financial postings for said items. For avoidance of doubt, no trade accounts receivable arising from completed sales invoices of the Business through the Closing Date are transferred assets.

6. All intellectual property identified in Schedule 2.6 of the Disclosure Schedules.
7. Customer Base: The following customer accounts:
 - a. All retail consumer, wholesale, and dealership (also referred to as Dealer Services International or DSI) accounts of the Retail Stores identified in Appendix 1 to this Schedule 1.1
 - b. All customer accounts related to the 4wheelparts.com website, 4wd.com website, and any other website identified in Schedule 2.6.
 - c. All customer accounts related to the Call Center operations (also referred to as the Direct Channel) of the Business
 - d. For avoidance of the doubt, all contact information of the foregoing accounts is included whether such information is stored in the Business's system of record, e-commerce platforms, email or SMS tools (such as Llstrak), or another data repository.
8. The Parties expressly agree that any and all claims, rights, or interests arising from or related to The Payment Card Interchange Fee Settlement, including but not limited to those involving Visa and Mastercard interchange fees, shall be excluded from this transaction. Such claims, rights, or interests shall remain the sole property of the Seller and are not being transferred or assigned to the Buyer under the Purchase Agreement.

Appendix 1 to Schedule 1.1 – Retail Store Locations

Store	Location	Address	City	STATE	Zip
12	Oakland	38 Hegenberger Ct.	Oakland	CA	94621
13	Moore	905 North Moore Avenue	Moore	OK	73160
15	Van Nuys	7640 Sepulveda Blvd.	Van Nuys	CA	91405
16	Waipahu	94-158 Leoole St.	Waipahu	HI	96797
17	Chula Vista	1427 Broadway #104	Chula Vista	CA	91911
19	San Jose	550 W. San Carlos	San Jose	CA	95126
20	Santa Ana	809 S. Grand Ave.	Santa Ana	CA	92705
22	El Cajon	135 West Bradley Ave.	El Cajon	CA	92020
24	Coppell	800 West Sandy Lake Rd.	Coppell	TX	75019
25	Fresno	4326 N. Blackstone Ave.	Fresno	CA	93726
28	Austin	7930 Anderson Square	Austin	TX	78757
31	Sacramento	1900 El Camino Ave.	Sacramento	CA	95815
32	San Marcos	630 Nordahl Rd. #G	San Marcos	CA	92069
35	San Antonio	8700 Broadway	San Antonio	TX	78217
37	Westminster	7001 N Federal Blvd.	Westminster	CO	80030
39	Orlando	5018 W. Colonial Drive	Orlando	FL	32808
40	Weatherford	152 EI-20	Weatherford	TX	76087
42	Gardena	1355 West 190th St.	Gardena	CA	90248
45	Las Vegas	3901 W. Russell Rd.	Las Vegas	NV	89118
47	Plano	3001 East Plano Parkway St. 400	Plano	TX	75074
49	Colorado Springs	5720 No. Academy Blvd.	Colorado Springs	CO	80918
55	Riverside	3382 Tyler Street	Riverside	CA	92503
62	West Covina	2249 E. Garvey Ave. N.	West Covina	CA	91791
201	Bakersfield	3001 Auto Mall Dr.	Bakersfield	CA	93313
202	Thousand Oaks	3209 Thousand Oaks Blvd	Thousand Oaks	CA	91362
204	Tampa	9222 N. Florida Ave.	Tampa	FL	33612
205	Dallas	909 Riverfront Blvd	Dallas	TX	75207
209	Temecula	27310 Madison Ave. #104	Temecula	CA	92590
212	Stockton	6622 Sampson Rd.	Stockton	CA	95212
213	West Palm Beach	2240 N. Military Trail	West Palm Beach	FL	33409
215	Doral	2301 NW 107th Ave Unit #107	Doral	FL	33172
227	Reno	5405 Meadowood Mall Circle	Reno	NV	89502
236	Loveland	3686 Draft Horse Drive	Loveland	CO	80538

237	Jacksonville 3	10133 Atlantic Blvd.	Jacksonville	FL	32225
239	Sheridan	4130 S. Federal Blvd	Sheridan	CO	80110
258	Lake Worth	5904 Quebec St.	Lake Worth	TX	76135
259	Fort Myers	14380 S Tamiami Trail	Fort Myers	FL	33912
260	Melbourne	2045 W. New Haven Ave.	Melbourne	FL	32904
263	Frisco	2605-BPreston Rd.	Frisco	TX	75034
265	Denton	2101 WUniversityDr	Denton	TX	76201
266	Bradenton	3626 1st Street W.	Bradenton	FL	34208
267	Ventura	3310 Telegraph Rd.	Ventura	CA	93003

Appendix 2 to Schedule 1.1 – Register of Fixed Assets

Separate file of the same name as above is hereby incorporated.

Appendix 3 of Schedule 1.1 – Vehicles

Vehicle Description	Title Location	Physical Location	VIN	State	License
4WP Show Room on Wheels 1998	Buena Park	Buena Park	4FGL05337WC802630	CA	4JE3804
Mini SOW 2018	Buena Park	#236 - Loveland	4HXBH1428JC193162	CA	4RP8328
Mini SOW 2018	Buena Park	#42 - Gardena	4HXBH142XJC193163	CA	4RP8329
Mini SOW 2018	Buena Park	#240 - Reno	5M3BE1213J1078063	ID	LS 4603
Mini SOW 2017	Buena Park	#24 - Coppell	4HXHC1426HC185967	CA	4PX5411
Mini SOW 2016	Buena Park	Arizona	HXHC1423GC184838	CA	4RF1894
Mini SOW 2018	Buena Park	#204 - Tampa	4HXBH1421JC193164	CA	4RP8330
Unit #8 4WP 2013 Tractor	Buena Park	Buena Park	1XKYD49X8DJ365819	CA	XP53055
Jeep G2 2016	Buena Park	Buena Park	1C4BJWDG3GL336217	CA	7UDE029
Chevrolet Express 2500 - 135" 2016		#16 - Waipahu HI	1GCWGAFF0G1300004	CA	37171B2
Unit #1 - 2010 INTL Lonestar *	Buena Park	Buena Park	2HSCXAPR6AC184459	CA	YP35603
Unit #4 Volvo 2005 Tractor *	Buena Park	Buena Park	4V4NC9GH45N376616	CA	3QRT348

* Buyer acknowledges that the Seller is in the process of selling these vehicles and further acknowledges that these assets may not be transferred to the Buyer as of the Closing Date.

Appendix 4 of Schedule 1.1 – Operating Assets Reported on the Balance Sheet of the Business

GLAccount	Name
13010	RESERVE FOR SALES RETURNS
14801	AR-DSI WARRANTIES
15000	INVENTORIES
15400	INVENTORY RESERVE-E&O
15605	INVY.-SYNTHETIC DESTINATION
16010	SALES RETURN RESERVE - INVENTORY
16500	PREPAID MISC
16600	PREPAID RENT
16605	PREPAID INVENTORY
27000	DEPOSITS
26501	DEF WARR EXP-RESERVE DSI

Schedule 1.2(a) – Assumed Liabilities

1. Real estate lease obligations
 - a. All leases related to Retail Store locations identified in Appendix 1 of Schedule 1.1.
 - b. For avoidance of doubt, the lease obligations including the warehouse and yard space for the Hawaii Retail Store location as reflected in Amendment No. 7 between GLACS LLC and TAP WORLDWIDE, LLC, dated February 21, 2023.
2. All contractual obligations related to the operation of the e-commerce platform for 4wheelparts.com as identified in Appendix 1 of this Schedule.
3. The following reporting software tools of the Business:
 - a. Power BI
 - b. Data41 Enterprise Solutions (Cognos)
 - c. CONTROL
4. Operating liabilities reflected in the balance sheet of the Business as identified in Appendix 2 of this Schedule, subject to the following:
 - a. A financial posting to one of the identified accounts by itself is not evidence of the transfer of liability from the Seller to the Buyer.
 - b. Only liabilities related to the Retail Store locations identified in Appendix 1 of Schedule 1.1, the 4wheelparts.com website, and the Call Center are included.
 - i. For avoidance of doubt, transferred liabilities include customer deposits, gift cards, warranty contracts, and non-lease liabilities related to the leased locations described in Section 1 above.
 - c. For avoidance of doubt, no liabilities related to the following are transferred from Seller to Buyer:
 - i. Related to either a retail store closed or sold by Wheel Pros prior to the Close of this transaction
 - ii. A product line or brand (e.g., ProComp Wheels, Smittybilt) formerly owned and distributed by TAP, LLC or TAP WORLDWIDE, LCC, other than the specific liability of the Business selling a related product directly to a retail, wholesale, or dealership customer of the Business as described in Section 4.b above.
 - iii. Refunds or credits related to a trade accounts receivable item arising from operations of the Business through the Closing Date.
 - d. For avoidance of doubt, no warranty contracts other than those specifically arising from the business operations identified in Section 4.b. above are transferred from the Buyer to the Seller.
5. Pending transactions of the Business

- a. Open sales orders, provided that the Buyer is able to fulfill the sales order on a customary and reasonable commercial effort
- b. Open purchase orders, except that the Buyer shall not be precluded from canceling or modifying any open purchase order as it deems appropriate

Appendix 1 to Schedule 1.2(a)

E-Comm - ATG and Ecom Services

Rackspace (Hosting)
Oracle America Inc (ATG Site)
Cloudflare
BazaarVoice (4WP-US)
Listrak (Ecomm Portion)
Digital Envoy
BrowserStack
Google Cloud Platform & APIs
Akamai (mPulse)
Atlassian (JIRA)
BazaarVoice (Curalate)
BazaarVoice (4WP-CA)
Reseller Rating
SEMRush
WP Engine
PagerDuty
Atlassian (Bitbucket)
Mastek Consulting
Quartile

Appendix 2 to Schedule 1.2(a)

GLAccount	Name
30400	ACCRUED-DEALER SPIFF
30500	ACCRUED LIFTSHIELD-DSI
31600	ACCRUED EXPENSE
31601	ACCRUED GET AWAY GIVE AWAY
31650	ACCRUED UTILITIES
31750	GIFT CARD DEPOSIT
31760	ACCRUED GIFT CARD PROMO
31832	UNCLAIMED PROPERTY
31820	CUSTOMER DEP-NEW
33340	ACCRUED RP, PP & BUS LIC TAX
35001	CUR PTN-DEF WARR INCOME
35002	CUR PTN-DEF WAR INC-DSI
38910	DEFERRED WARRANTY INCOME
38911	DEFERRED WARR INC-DSI

Schedule 1.2(b) – Excluded Liabilities

1. Contractual obligations related to the system of record (Microsoft Dynamics 365) used by the Business prior to the Closing Date as identified in Appendix 1 to this Schedule.
2. Contractual obligations and other liabilities related to the Marketplace (Amazon, eBay, Walmart) operations of the Business, inclusive of customer returns arising from sales through the Closing Date.
3. The following contractual obligations related to marketing activities of the Business:
 - a. Agital (online campaign management)
4. Any liabilities arising from a retail store location not identified on Appendix 1 of Schedule 1.1.
5. Any obligations related to employees of the Business prior to the Closing Date inclusive of:
 - a. Salaries and wages earned as of the Closing Date.
 - b. Employee commission earnings from Business operations as of the Closing Date.
 - c. Paid time off (vacation) accrued as of the Closing Date
 - d. Health care, COBRA, or WARN Act obligations stemming from the termination of employees of the Business regardless of whether said employees accepted an offer of employment with the Buyer.
 - e. For avoidance of doubt, the Severance Excess Amount, if any, shall not be considered an Excluded Liability.
6. Any liabilities arising from taxes arising prior to Close, including, but not limited to, any liabilities that are discovered as a result of the 4WP sales tax audit in California covering the period of January 2021 through March 2024, or any other sales tax audit relating to operations of the Business through the Closing Date.
7. Any liabilities related to insurance claims involving the Purchased Assets, the Assumed Liabilities or the Business arising prior to the Closing Date.
8. Any liabilities related to any Action involving the Purchased Assets, the Assumed Liabilities or the Business arising prior to the Closing Date.
9. Any obligations arising from the accounts payable of the Sellers prior to the Closing Date.
10. Any other liability not explicitly assumed pursuant to Section 1.2(a)

Appendix 1 to Schedule 1.2(b)

ERP Licenses

D365 Licenses - Retail

Avanade - D365 Consulting - Retail (3 consultants)

Azure (Usage) - Retail

Microsoft Unified Support - Retail (24x7 Support)

Proquire Licenses - Retail (CCH Tax Engine)

Switch Data Center

Red Maple Licenses - Retail (Credit Card Processing)

Eleqtus Licenses (Printing)

SPS Commerce (EDI)

Exhibit 2

TSA

TRANSITION SERVICES AGREEMENT

This Transition Services Agreement, dated as of September [], 2024 (this “**Agreement**”), is entered into among (i) TAP Worldwide, LLC, a Delaware limited liability company (“**TAP**”), (ii) Wheel Pros, LLC, a Delaware limited liability company (“**Wheel Pros**”) and, together with TAP, the “**Sellers**”), and (iii) ORW USA, Inc., a California corporation (“**Buyer**” and, collectively with Sellers, the “**Parties**”).

RECITALS

WHEREAS, Buyer and Sellers have entered into that certain Asset Purchase Agreement, dated as of the date hereof (the “**Purchase Agreement**”), pursuant to which, among other things, Sellers have agreed to sell, transfer and assign to Buyer, and Buyer has agreed to purchase, accept and assume from Sellers, the Purchased Assets and the Assumed Liabilities, all as more fully described therein;

WHEREAS, in order to ensure an orderly transition of the Purchased Assets and the Business to Buyer and as a condition to consummating the transactions contemplated by the Purchase Agreement, Buyer and Sellers have agreed to enter into this Agreement, pursuant to which (i) Sellers will provide, or cause their respective Affiliates to provide, Buyer with certain services between the date of the signing of the Purchase Agreement and the date that is thirty (30) days following the Closing Date (the “**Seller TSA Period**”), and (ii) Buyer will provide, or cause its Affiliates to provide, Sellers with certain services during the ninety (90) day period after the Closing Date (the “**Buyer TSA Period**” and together with the Seller TSA Period, the “**TSA Periods**”), in each case subject to the terms and conditions set forth herein; and

WHEREAS, capitalized terms used herein and not otherwise defined shall have the meaning ascribed to such terms in the Purchase Agreement.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual agreements and covenants hereinafter set forth, the Parties, intending to be legally bound, hereby agree as follows:

ARTICLE I SERVICES

Section 1.01 Provision of Services.

(a) Sellers agree to use commercially reasonable efforts to provide, or to cause their respective Affiliates to provide, the services (the “**Seller Services**”) set forth on Exhibit A attached hereto (as such exhibit may be amended or supplemented pursuant to the terms of this Agreement, collectively, the “**Service Exhibit**”) to Buyer during the Seller TSA Period on the terms and conditions set forth in this Agreement, including the Service Exhibit.

(b) Buyer agrees to use commercially reasonable efforts to provide, or to cause its Affiliates to use commercially reasonable efforts to provide, the services (the “**Buyer**”

Services” and together with the Seller Services, the “**Services**”) set forth on the Service Exhibit to Sellers during the Buyer TSA Period on the terms and conditions set forth in this Agreement, including the Service Exhibit.

(c) The Parties acknowledge the transitional nature of the Seller Services or the Buyer Services, as applicable. Accordingly, (i) as promptly as practicable following the commencement of the Seller TSA Period and consistent with the Service Exhibit, Buyer agrees to use commercially reasonable efforts to transition the Seller Services to its own internal organization, and (ii) as promptly as practicable following the commencement of the Buyer TSA Period and consistent with the Service Exhibit, Sellers agree to use commercially reasonable efforts to transition the Buyer Services to their own respective internal organizations.

(d) The Parties acknowledge that, except as expressly provided herein or mutually agreed upon in writing by the Parties, including pursuant to Section 1.03 hereof, the mutual Services to be performed by the applicable Parties hereunder constitute the sole consideration owed by any Party to any other Party hereunder, and no other consideration shall be owed by any Party to any other Party hereunder.

(e) The Parties acknowledge that completion of the activities in the Services Exhibit identified to occur prior to Closing are essential for the Closing to occur according to the expectations of both Parties and each Party will use commercially reasonable efforts to undertake to complete their respective tasks pursuant to the timing and milestones contained in the Services Exhibit.

(f) The Parties will use good faith efforts to cooperate with each other in all matters relating to the provision and receipt of the Services to carry out the intent of this Agreement. Such cooperation will include exchanging information and copies of data and records relating to the provision of Services, providing necessary access to people, equipment and systems, and obtaining and providing all consents, licenses, sublicenses or approvals necessary to permit each Party to perform its obligations hereunder, and providing mutual assistance with respect to actions necessary for the provision of the Services.

(g) If the performance of Services requires licenses, consents or approvals from third parties, the Parties shall use their commercially reasonable efforts to obtain or retain such licenses, consents and approvals; provided that the Parties acknowledge and agree that in connection with obtaining or retaining such licenses, consents or approvals, as applicable: (i) for any Seller Services, Buyer shall be solely responsible, and (ii) for any Buyer Services, Sellers shall solely be responsible, in each case for the costs associated with obtaining such licenses, consents or approvals. In the event that a license, consent or approval necessary for the performance of any Services cannot for any reason be obtained despite the Parties’ commercially reasonable efforts, the Parties shall reasonably and in good faith cooperate to attempt to identify a commercially reasonable alternative to the applicable third-party dependency.

(h) Solely to the extent necessary for a Party to provide its applicable Services to the other Party, each Party may provide the other Party and its Affiliates with reasonable access to its facilities, data, computer systems, software, electronic and mobile equipment, and networks (collectively, the “**Accessed Items**”), strictly for the time necessary for a Party to provide the Services requiring such Accessed Items. Each Party agrees that any use of the other Party’s Accessed Items will be subject to the other Party’s internal policies regarding use of Accessed Items (including policies with respect to protection of proprietary information), and each Party will, and will cause its Affiliates to, adhere in all material respects to such policies. If the Party accessing the Accessed Items becomes aware that any of its personnel is not complying with such policies, such Party shall immediately notify the other Party and terminate the applicable personnel’s access to the Accessed Items. The Party providing the Accessed Items also reserves the right to terminate the other Party’s access to or use of Accessed Items at any time.

Section 1.02 Standard of Service.

(a) Sellers represent, warrant and agree that the Seller Services shall be provided in good faith, in accordance with Law, and with a professional standard of care.

(b) Buyer represents, warrants and agrees that the Buyer Services shall be provided in good faith, in accordance with Law, and with a professional standard of care.

(c) Each of the Parties acknowledges and agrees that this Agreement does not create a fiduciary relationship, partnership, joint venture, or relationships of trust or agency between the Parties and that all Seller Services and Buyer Services will be provided by the applicable Party as an independent contractor.

Section 1.03 Extension of Services. The Parties agree to use commercially reasonable efforts to complete the applicable Services during the time period designated on the Services Exhibit; provided that no Party shall be obligated to continue to perform the applicable Services following the expiration of the Buyer TSA Period or the Seller TSA Period (as applicable). If the Parties desire to continue the performance of any additional Services after the applicable expiration date, the Parties shall negotiate in good faith to determine an appropriate extension period. From and after the date hereof, the Parties may amend Exhibit A to (a) supplement the description of the Services set forth on Exhibit A, (b) add new Services or (c) remove current Services, in each case, to the extent agreed by both Parties in writing (email being sufficient), which amended Exhibit A will then be deemed to set forth the Services required to be performed by each Party under this Agreement.

Section 1.04 Terminated Services. Upon termination or expiration of (i) the Buyer TSA Period or the Seller TSA Period, as applicable, or (ii) any or all Services pursuant to this Agreement, or upon the termination of this Agreement in its entirety, the applicable Party shall have no further obligation to provide the applicable terminated Services, and no Party will have any obligation to pay any future compensation or out-of-pocket costs relating to such Services, other than for or in respect of Services already provided in accordance with the terms of this Agreement and received by the applicable Party prior to such termination.

Section 1.05 Employees. So long as (a) any employees of Sellers or their affiliates are providing Services to Buyer such employees will remain employees of Sellers or their affiliates, as applicable, and shall not be deemed employees of Buyer for any purpose and (b) any employees of Buyer or its affiliates are providing Services to Sellers such employees will remain employees of Buyer or its affiliates, as applicable, and shall not be deemed employees of Sellers for any purpose.

Section 1.06 Additional Agreements. In addition to the provision of the Services, the Parties agree to the following:

(a) For the shared warehouse and yard space adjacent to Hawaii retail store location of the Business located at 94-158, Leoole Street, Waipahu, Hawaii (the “Warehouse”), Sellers agree to pay to Buyer ten thousand dollars (\$10,000.00) per month for Sellers’ use of the Warehouse until that certain Lease, dated July 1, 2005, as amended most recently by that certain Amendment No. 7 to Lease, dated January 31, 2023 (the “Warehouse Lease”) expires on April 30, 2026. The Parties acknowledge the intent of Buyer to cancel the Warehouse Lease upon its expiration. For the avoidance of doubt, the provisions set forth in this Section 1.06(a) shall survive the expiration of the respective TSA Periods.

(b) The Parties agree to, as soon as practicable after the Closing, discontinue the joint shipping activities of the Business to Hawaii; provided that the cost sharing arrangements between Sellers and the Business before the Closing shall be maintained after the Closing until such joint shipping activities are discontinued.

(c) In the event that Sellers request Buyer to assist in fulfilling a warranty obligation that is an Excluded Liability, Buyer shall make a good faith effort to assist in such a request, and, if Buyer shall fulfill such request, Sellers shall reimburse the Buyer for such assistance for the (i) actual cost of replacing a part under warranty, (ii) actual cost of shipping such part to a customer of the Business, and (iii) installation services at fifty percent (50%) of Buyer’s standard labor rate in effect at the time of fulfilling such request. If such request to fulfill a warranty obligation that is an Excluded Liability is directed directly to Buyer from a customer of the Business, then Buyer shall submit such customer request to Sellers for review; if Sellers do not respond to such request in five (5) business days, Buyer shall attempt to satisfy the customer request using commercially reasonable efforts. For the avoidance of doubt, the provisions set forth in this Section 1.06(c) shall survive the expiration of the respective TSA Periods.

(d) The Parties may by mutual written agreement and agreed to in good faith offer a supplemental bonus to employees of Sellers who participate directly in the timely and successful transfer of data from Sellers’ system of record to the Buyer’s system of record as necessary to complete the Services, and, in which case, Buyer shall reimburse Seller for the actual cost incurred in providing any such bonus.

(e) In the event that the Closing Date does not occur on the last day of a calendar month, the Parties agree that each Party will use its commercially reasonable efforts to ensure that employees of Sellers participating in monthly commissions plans with

commission rates based on volume will not be negatively impacted by each party calculating said employee commission for a partial month. Each Party shall be responsible for its own cost in modifying or adjusting the commissions for this purpose.

ARTICLE II TERMINATION

Section 2.01 Termination of Agreement.

(a) Subject to Section 2.02, this Agreement shall automatically terminate in its entirety without further action by either Party or any other Person upon the earlier of (a) the date upon which no Party shall have any continuing obligation to perform any Services as a result of their expiration in accordance with **Error! Reference source not found.** or (b) the date upon which the Purchase Agreement is terminated in accordance Article 6 thereof.

(b) Subject to Section 2.02, Sellers may terminate this Agreement in the event of a material breach of this Agreement by Buyer; provided that Buyer does not cure such breach within fifteen (15) days' after receiving written notice thereof from Sellers.

(c) Subject to Section 2.02, Buyer may terminate this Agreement in the event of a material breach of this Agreement by Sellers; provided that Sellers do not cure such breach within fifteen (15) days' after receiving written notice thereof from Buyer.

Section 2.02 Effect of Termination. Upon termination of this Agreement in its entirety pursuant to Section 2.01, all obligations of the Parties shall terminate, except for the provisions of Section 1.04, Section 1.06(a), Section 1.06(c), **Error! Reference source not found.** ARTICLE III, **Error! Bookmark not defined.** **Error! Reference source not found.** and ARTICLE V, which shall survive any termination or expiration of this Agreement.

ARTICLE III CONFIDENTIALITY

Section 3.01 Confidentiality.

(a) During the term of this Agreement and thereafter, the Parties shall, and shall instruct their respective Representatives to, maintain in confidence and not disclose the other Parties' trade secrets, know-how and other confidential or proprietary information and data (whether or not expressly identified as confidential or proprietary), including (a) business information and materials, including financial information, books and records, business plans, business proposals, client contract terms and conditions, pricing and bidding methodologies and data, sales data, current or prospective client lists, contact information, preferences and other business information, supplier lists, contact information, preferences and other business information, business partner lists, contact information, preferences and other business information, and similar information, (b) personnel information and materials, including employee, independent contractor or other service provider lists and contact information, employee, independent contractor or other

service provider performance information, employee, independent contractor or other service provider compensation information, recruiting sources, contractor and consulting information, contacts and costs, and similar information, (c) information and materials relating to future plans, including marketing strategies, new research, pending projects and proposals, proprietary production processes, research and development strategies and similar items, (d) technical information and materials, including computer programs, software, databases, methods, know-how, formulae, compositions, technological data, technological prototypes, processes, discoveries, machines, inventions and similar items, and (e) any other information or material that gives the applicable Party an advantage with respect to its competitors by virtue of not being known by those competitors (any such information, “**Confidential Information**”). Each Party shall use the same degree of care, but no less than reasonable care, to protect the other Party’s Confidential Information as it uses to protect its own Confidential Information of like nature. Unless otherwise authorized in any other agreement between the Parties, any Party receiving any Confidential Information of the other Party (the “**Receiving Party**”) may use Confidential Information only for the purposes of fulfilling its obligations under this Agreement (the “**Permitted Purpose**”). Any Receiving Party may disclose such Confidential Information only to its Representatives who have a need to know such information for the Permitted Purpose and who have been advised of the terms of this Section 3.01 and the Receiving Party shall be responsible for any breach of these confidentiality provisions by such Persons. Any Receiving Party may disclose such Confidential Information to the extent such Confidential Information is required to be disclosed by a Governmental Order, in which case the Receiving Party shall promptly notify, to the extent possible, the disclosing party (the “**Disclosing Party**”), and take reasonable steps to assist in contesting such Governmental Order or in protecting the Disclosing Party’s rights prior to disclosure, and in which case the Receiving Party shall only disclose such Confidential Information that it is advised by its counsel in writing that it is legally bound to disclose under such Governmental Order.

(b) Notwithstanding the foregoing, “Confidential Information” shall not include any information that the Receiving Party can demonstrate: (i) was publicly known at the time of disclosure to it, or has become publicly known through no act of the Receiving Party or its Representatives in breach of this Section 3.01; (ii) was rightfully received from a third party without a duty of confidentiality; (iii) was known by or in the possession of the Receiving Party or its Representatives before being disclosed by or on behalf of the Disclosing Party; (iv) was developed by it independently without any use of, reference to or reliance on the Confidential Information ; or (v) expressly pertains to the Purchased Assets or Assumed Liabilities and not to any assets or Liabilities of the Parties that are not Purchased Assets or Assumed Liabilities.

(c) Upon demand by the Disclosing Party at any time, or upon expiration or termination of this Agreement with respect to any Service, the Receiving Party agrees promptly to return or destroy, at the Receiving Party’s option, all Confidential Information. If such Confidential Information is destroyed, the Receiving Party shall confirm such destruction in writing. Notwithstanding the foregoing, neither the Receiving Party nor its Representatives shall be required to destroy any electronic copy of Confidential Information that is: (i) retained under requirements of applicable law, or (ii) created

pursuant to its standard electronic backup and archival procedures and stored until the ordinary course deletion thereof, if personnel whose functions are: (1) not primarily information technology in nature do not have access to such retained copies and (2) primarily information technology in nature have access to such copies only as reasonably necessary for the performance of their ordinary course information technology duties; provided, however, that the Receiving Party and its Representatives shall continue to be bound by the terms and conditions of this Agreement with respect to such retained Confidential Information.

ARTICLE IV LIMITATION OF LIABILITY; INDEMNIFICATION

Section 4.01 Limitation of Liability.

(a) Neither Seller nor any of their respective Affiliates shall incur any liability or obligation whatsoever, whether in negligence, breach of contract or otherwise, for any Losses suffered or incurred by Buyer of any of its Affiliates or any other Persons arising out of or in connection with the rendering of the Seller Services, except to the extent such liability or obligation arises out of Sellers' or their respective Affiliates or Representatives' gross negligence or willful misconduct. Buyer, on behalf of itself and its Affiliates, hereby releases Sellers and their respective Affiliates and Representatives from any and all liability for any act done or omitted to be done by Sellers or their respective Affiliates or Representatives in connection with this Agreement, except to the extent such liability or obligation arises out of Sellers' or their respective Affiliates' or Representatives' gross negligence or willful misconduct. Buyer, on behalf of itself and its Affiliates, acknowledges and agrees that Sellers and their respective Affiliates and Representatives are not providing any tax, legal, accounting, financial, regulatory or other similar professional advice or services, and Buyer and its Affiliates shall be responsible for seeking and obtaining their own advice on tax, legal, accounting, financial, regulatory or similar matters.

(b) Neither Buyer nor any of its Affiliates shall incur any liability or obligation whatsoever, whether in negligence, breach of contract or otherwise, for any Losses suffered or incurred by Sellers or any of their respective Affiliates or any other Persons arising out of or in connection with the rendering of the Buyer Services, except to the extent such liability or obligation arises out of Buyer or its Affiliates' or Representatives' gross negligence or willful misconduct. Each Seller, on behalf of itself and its Affiliates, hereby releases Buyer and its Affiliates and Representatives from any and all liability for any act done or omitted to be done by Buyer or its Affiliates or Representatives in connection with this Agreement, except to the extent such liability or obligation arises out of Buyer's or its Affiliates' or Representatives' gross negligence or willful misconduct. Each Seller, on behalf of itself and its Affiliates, acknowledges and agrees that Buyer and its Affiliates and Representatives are not providing any tax, legal, accounting, financial, regulatory or other similar professional advice or services, and each Seller and its Affiliates shall be responsible for seeking and obtaining their own advice on tax, legal, accounting, financial, regulatory or similar matters.

Section 4.02 Indemnification.

(a) Sellers shall indemnify, defend and hold harmless Buyer and its Affiliates and each of their respective Representatives (collectively, the “**Buyer Indemnified Parties**”) from and against any and all Losses of the Buyer Indemnified Parties relating to, arising out of or resulting from the gross negligence or willful misconduct of Sellers or their Affiliates in connection with the provision of, or failure to provide, any Seller Services to Buyer.

(b) Buyer shall indemnify, defend and hold harmless Sellers and their Affiliates and each of their respective Representatives (collectively, the “**Seller Indemnified Parties**”) from and against any and all Losses of the Seller Indemnified Parties relating to, arising out of or resulting from the gross negligence or willful misconduct of Buyer or its Affiliates in connection with the provision of, or failure to provide, any Buyer Services to Sellers.

(c) Each Party’s indemnification obligations shall be conditioned on the following: (i) the indemnified Party shall provide prompt written notice of any claim to the indemnifying Party, provided that any failure to provide such prompt written notice will only relieve the indemnifying Party of its obligations to the extent its ability to defend such claim is materially prejudiced by such failure; (ii) the indemnifying Party shall not consent to entry of any judgment or admission of any liability of the indemnified Party without the prior written approval of the indemnified Party; and (iii) the indemnified Party shall cooperate in the defense of any claim as reasonably required by the indemnifying Party at the indemnifying Party’s sole expense. Nothing herein prevents the indemnified Party from obtaining separate counsel at such Party’s sole expense.

(d) IN NO EVENT SHALL EITHER PARTY BE LIABLE UNDER ANY THEORY OF LIABILITY, WHETHER IN AN EQUITABLE, LEGAL, OR COMMON LAW ACTION ARISING HEREUNDER FOR CONTRACT, STRICT LIABILITY, INDEMNITY, TORT (INCLUDING NEGLIGENCE), INDEMNIFICATION OR OTHERWISE, FOR DAMAGES WHICH, IN THE AGGREGATE, EXCEED THE AMOUNT OF \$1,000,000, AND NOTWITHSTANDING THE FAILURE OF ESSENTIAL PURPOSE OF ANY REMEDY.

(e) TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, NEITHER BUYER, ON THE ONE HAND, NOR SELLERS, ON THE OTHER HAND, WILL BE LIABLE TO THE OTHER FOR ANY LOST PROFITS OR SPECIAL, INCIDENTAL, INDIRECT, PUNITIVE OR CONSEQUENTIAL DAMAGES, HOWEVER CAUSED, UNDER ANY THEORY OF LIABILITY, ARISING FROM THE PERFORMANCE OF, OR RELATING TO, THIS AGREEMENT REGARDLESS OF WHETHER SUCH PARTY HAS BEEN NOTIFIED OF THE POSSIBILITY OF, OR THE FORESEEABILITY OF, SUCH DAMAGES.

ARTICLE V MISCELLANEOUS

Section 5.01 Notices. All notices, requests, consents, claims, demands, waivers, and other communications hereunder shall be provided in accordance with the notice provisions set forth in Section 9.1 of the Purchase Agreement.

Section 5.02 Force Majeure. The obligations of each Party under this Agreement with respect to any Service shall be suspended during the period and to the extent that such Party is prevented or hindered from providing such Service, or the other Party is prevented or hindered from receiving such Service, due to any of the following causes beyond such Party's reasonable control (such causes, "**Force Majeure Events**"): (a) acts of God; (b) flood, fire or explosion; (c) war, invasion, riot or other civil unrest; (d) governmental order or law; (e) actions, embargoes or blockades in effect on or after the date of this Agreement; (f) action by any governmental authority; (g) national or regional emergency; (h) strikes, labor stoppages or slowdowns or other industrial disturbances; (i) shortage of adequate power or transportation facilities; or (j) any other event which is beyond the reasonable control of such Party. The Party suffering a Force Majeure Event shall give notice of suspension as soon as reasonably practicable to the other Party stating the date and extent of such suspension and the cause thereof, and such Party shall resume the performance of its obligations as soon as reasonably practicable after the removal of the cause. Neither Party shall be liable for the nonperformance or delay in performance of its respective obligations under this Agreement when such failure is due to a Force Majeure Event and the affected Party shall, at its sole-expense and without any liability or obligation to the other Party, be free to acquire replacement services from a third party.

Section 5.03 Headings. The headings in this Agreement are for reference only and shall not affect the interpretation of this Agreement.

Section 5.04 Severability. If any term or provision of this Agreement is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction. Upon such determination that any term or other provision is invalid, illegal, or unenforceable, the Parties shall negotiate in good faith to modify this Agreement so as to effect the original intent of the parties as closely as possible in a mutually acceptable manner in order that the transactions contemplated hereby be consummated as originally contemplated to the greatest extent possible.

Section 5.05 Intellectual Property. Except as expressly set forth herein or in the Purchase Agreement, nothing in this Agreement is to be construed as an assignment or grant of any right, title or interest in any trademark, copyright, design or trade dress, patent right or other intellectual or industrial property right, and each Party reserves for itself all rights not expressly granted to the other Party. Any work product or intellectual property developed by a Party in providing Services shall be retained by such Party (provided, however, that such retention of rights will not transfer ownership of any Confidential Information of a Party).

Section 5.06 Entire Agreement. This Agreement, including the Service Exhibit, constitutes the sole and entire agreement of the Parties with respect to the subject matter contained herein and supersedes all prior and contemporaneous understandings and agreements, both written and oral, with respect to such subject matter. In the event and to the extent that there is a conflict

between the provisions of this Agreement and the provisions of the Purchase Agreement as it relates to the Services hereunder, the provisions of this Agreement shall control.

Section 5.07 Expenses. Except as otherwise expressly provided herein, all costs and expenses, including fees and disbursements of counsel, financial advisors and accountants, incurred in connection with this Agreement, including costs and expenses incident to the respective obligations under this Agreement, shall be borne and paid by the Party incurring such costs and expenses.

Section 5.08 Successors and Assigns. This Agreement shall be binding upon and shall inure to the benefit of the Parties and their respective successors and permitted assigns. Subject to the following sentence, no Party may assign its rights or obligations hereunder without the prior written consent of the other Parties, which consent shall not be unreasonably withheld or delayed. No assignment shall relieve the assigning Party of any of its obligations hereunder.

Section 5.09 No Third-Party Beneficiaries. This Agreement is for the sole benefit of the Parties and their respective successors and permitted assigns and nothing herein, express or implied, is intended to or shall confer upon any other Person any legal or equitable right, benefit, or remedy of any nature whatsoever, under or by reason of this Agreement.

Section 5.10 Amendment and Modification; Waiver. This Agreement may only be amended, modified, or supplemented by an agreement in writing signed by each Party. No waiver by any Party of any of the provisions hereof shall be effective unless explicitly set forth in writing and signed by the Party so waiving. No failure to exercise, or delay in exercising, any right, remedy, power, or privilege arising from this Agreement shall operate or be construed as a waiver thereof; nor shall any single or partial exercise of any right, remedy, power, or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power, or privilege. Notwithstanding the foregoing, the Parties may agree via email confirmation to any amendments made to the Service Exhibit.

Section 5.11 Other Provisions. Section 8.2 (Governing Law; Consent to Jurisdiction), Section 8.3 (WAIVER OF JURY TRIAL), Section 8.6 (Construction) and Section 8.9 (Remedies) of the Purchase Agreement are incorporated herein by reference and made a part of this Assignment and Assumption Agreement, *mutatis mutandis*.

Section 5.12 Counterparts. This Agreement may be executed electronically and in counterparts, each of which shall be deemed an original, but all of which together shall be deemed to be one and the same agreement. A signed copy of this Agreement delivered by facsimile, e-mail, or other means of electronic transmission shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement.

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Exhibit 3

Assumed Contracts and Leases¹

¹ The inclusion of a contract, lease, or agreement on this list does not constitute an admission as to the executory or non-executory nature of such contract, lease, or agreement, or as to the existence or validity of any claims held by the counterparty or counterparties to such contract, lease, or agreement. The Debtors reserve all rights with respect to assumption or rejection of any contract, lease, or agreement included on this list.

Description of Lease / Contract	Counterparty	Lease Address (if applicable)
Commercial Lease, dated March 13, 2017	Ken Kantor, Neal Kantor, Catherine Kantor, and Kaoru K. Kantor	38 Hegenberger Ct. Oakland, CA 94621
Lease, dated August 31, 2007, as more recently amended by that Third Amendment to Lease, dated December 7, 2022	New City Center, LLC	905 North Moore Avenue Moore, OK 73160
Standard Industrial/Commercial Lease – Multi-Tenant Lease - Net, dated February 2023	Montalane Investments, LLC	7640 & 7646 Sepulveda Blvd. Unit A Van Nuys, CA 91405
Lease, dated July 1, 2005, as more recently amended by that Amendment No. 7 to Lease, dated February 21, 2023	GLACS LLC	94-158 Leoole St. Waipahu, HI 96797
Autoplex, Chula Vista, California Retail Space Lease, dated August 19, 2005	Japanese Village Plaza, Ltd.	1427 Broadway #104 Chula Vista, CA 91911
Lease Agreement, dated October 26, 1989, as more recently amended by that Lease Renewal and Fourth Amendment to Lease	Richard Nelson	550 W. San Carlos San Jose, CA 95126
Commercial Lease, dated February 22, 2013, and more recently amended by that Lease Renewal and Amendment to Lease, entered into February 2018	Charlotte Christensen Family Trust	809 S. Grand Ave. Santa Ana, CA 92705
Lease Agreement, dated September 15, 2009, as more recently amended by that Lease Extension and Amendment No. 2 to Lease, dated May 5, 2014	Valley View Investments, LLC	135 West Bradley Ave. El Cajon, CA 92020
Commercial Industrial Lease Agreement, dated April 15, 2006, as more recently amended by that Fourth Amendment to Lease, dated October 8, 2021	Coppell Trade Center, L.P.	800 West Sandy Lake Rd. Coppell, TX 75019

Commercial Lease, dated May 15, 2008, as more recently amended by that Lease Renewal and Second Addendum to Lease, dated February 7, 2017	41 Surplus	4326 N. Blackstone Ave. Fresno, CA 93726
Lease Agreement, dated October 1, 1996	ARVCO Realty and agent for EMERALD COMMERCIAL	7930 Anderson Square Austin, TX 78757
Lease Agreement, dated August 17, 1996, as more recently amended by that Addendum No. 4 to Lease Agreement, dated November 1, 2020	Samer Salameh	1900 El Camino Ave. Sacramento, CA 95815
Shopping Center Lease, dated February 6, 2001, as more recently amended by that Second Amendment to Lease, dated September 20, 2016	630 Nordahl Road, LLC	630 Nordahl Rd. #G San Marcos, CA 92069
Lease, dated July 31, 2000, as more recently amended by that Third Amendment to Lease, dated April 14, 2015	Ellison Interests, Ltd.	8700 Broadway San Antonio, TX 78217
Lease Agreement, dated March 10, 1998, as more recently amended by that Fourth Amendment to Lease, dated April 7, 2015	RAP West, LLC	7001 N Federal Blvd. Westminster, CO 80030
Lease Agreement, dated June 15, 1998, as more recently amended by that Extension Agreement, dated April 19, 2019	Kancov Investment Limited Partnership	5018 W. Colonial Drive Orlando, FL 32808
Sublease, dated July 27th, by and between NTW, LLC (Sublessor) and Sublessee (TAP)	3 De Jong Girls, LLC	152 E I-20 Weatherford, TX 76087
Standard Industrial/Commercial Single-Tenant Lease, dated March 22, 2022	T-A Properties, Ltd.	1355 West 190th St. Gardena, CA 90248

Standard Industrial/Commercial Single-Tenant Lease, dated September 3, 2014	Russell 2 LLC	3901 W. Russell Rd. Las Vegas, NV 89118
Commercial Lease Agreement, dated June 8, 2001, as more recently amended by that First Amendment to Commercial Lease Agreement, date June 21, 2016	G&I VII Central Plano LP	3001 East Plano Parkway St. 400 Plano, TX 75074
Commercial Lease, dated May 24, 2016	The Acorn Group, LLC	5720 No. Academy Blvd. Colorado Springs, CO 80918
Commercial Lease, dated June 6, 2001, as more recently amended by that Lease Renewal and Second Lease Amendment, dated July 17, 2013 and that Notice of Renewal of Lease, dated June 30, 2021	Tyler Boulevard Associates, LLC	3382 Tyler Street Riverside, CA 92503
Lease, dated June 1, 2013, as more recently amended by that Second Amendment to Lease, dated March 1, 2021	JRSL West Covina, LLC	2249 E. Garvey Ave. N. West Covina, CA 91791
Commercial Lease, dated January 6, 2006, as more recently amended by that Fourth Amendment to Lease, dated January 14, 2016	Sangera Properties, LLC	3001 Auto Mall Dr. Bakersfield, CA 93313
Commercial Lease – Modified Gross, dated April 4, 2006, as more recently amended by that Lease Renewal and Addendum No. 8 to Lease, dated January 21, 2022	Oaks Auto Center, LLC	3209 Thousand Oaks Blvd Thousand Oaks, CA 91362
Commercial Lease, dated April 1, 2006, as more recently amended by that Fourth Amendment to Commercial Lease – Net	Southgate, Inc.	9222 N. Florida Ave. Tampa, FL 33612
Lease Agreement, dated November 20, 2012, as more recently amended by that Lease Renewal	Investment Properties, Inc.	909 Riverfront Blvd Dallas, TX 75207

and Second Amendment to Lease Agreement, dated August 31, 2018		
Lease Agreement, dated January 17, 2007, as more recently amended by that Second Amendment to Lease Agreement, dated May 13, 2016	Lincoln James Investment Properties, LLC	27310 Madison Ave. #104 Temecula, CA 92590
Commercial Lease Agreement, dated December 4, 2012, as more recently amended by that Amendment to Commercial Lease Agreement, dated August 23, 2016	Anne Johnson and Michael Johnson	6622 Sampson Rd. Stockton, CA 95212
Lease, dated August 21, 2007, as more recently amended by that Lease Renewal and Second Addendum, dated May 21, 2017	Finlay B. Matheson, Trustee	2240 N. Military Trail West Palm Beach, FL 33409
Industrial (Net) Lease, dated September 7, 2021	Foundry SVF 25th Doral, LLC	2301 NW 107th Ave Unit #107 Doral, FL 33172
Lease, dated August 5, 2022	Seritage SRC Finance LLC	5405 Meadowood Mall Circle Reno, NV 89502
Lease Agreement, dated June 13, 2016	Crossroads 8, LLC	3686 Draft Horse Drive Loveland, CO 80538
Commercial Lease, dated February 3, 2016	WJ Swann Enterprises, Inc.	10133 Atlantic Blvd. Jacksonville, FL 32225
Commercial Lease, dated November 4, 2016	Peterson Equities, LLC	4130 S. Federal Blvd Sheridan, CO 80110
Land and Building Lease Agreement, dated March 23, 2005	Pavilion NTB-Fort Worth, LP	5904 Quebec St. Lake Worth, TX 76135
Commercial Lease, dated May 3, 2021	14380 South Tamiami Trail, LLC	14380 S Tamiami Trail Fort Myers, FL 33912
Retail Lease Agreement, dated June 22, 2021	M&M Realty Florida LLC	2045 W. New Haven Ave. Melbourne, FL 32904

Lease, dated August 10, 2021	GS Portfolio Holdings II, LLC	2605-B Preston Rd. Frisco, TX 75034
Lease, dated April 12, 2022	Eagle Farms, Inc.	2101 W University Dr Denton, TX 76201
Retail Lease Agreement, dated April 18, 2022	Dover Holding, LLC	3626 1st Street W. Bradenton, FL 34208
Lease, dated April 27, 2022	Seritage SRC Finance LLC	3310 Telegraph Rd. Ventura, CA 93003
Foresee Order Form for ResellerRatings Services, by and between TAP, dba 4 Wheel Parts and ResellerRatings Services, dated December 22, 2017	ResellerRatings Services	N/A
Master Agreement, by and between Oracle America, Inc. and TAP Worldwide, LLC, effective as of May 30, 2015	Oracle America, Inc.	N/A
Executable Quote, by and between TAP and Oracle America, Inc., dated as of May 20, 2016	Oracle America, Inc.	N/A
Master Services Agreement, by and between Bazaarvoice, Inc. and TAP	Bazaarvoice, Inc.	N/A
Service Order #0092631, by and between TAP and Bazaarvoice, Inc., dated October 2, 2021	Bazaarvoice, Inc.	N/A
Cloudfare + Transamerica Auto Parts Pricing Proposal, dated June 27, 2023	Cloudfare	N/A
Master SAAS Subscription Agreement, dated December 8, 2022, by and between BrowsterStack, Inc. USA and Wheel Pros	BrowsterStack, Inc. USA	N/A

Statement of Work, effective as of December 18, 2023, by and between Trans American Information Systems, Inc. - d/b/a Mastek and Wheel Pros	Trans American Information Systems, Inc. - d/b/a Mastek	N/A
Service Order by and between Rackspace US, Inc. and TAP Worldwide, LLC dated June 12, 2024	Rackspace US, Inc.	N/A
Product – Electronic Database and License Agreement, effective as of January 30, 2009, by and between Digital Envoy, Inc. and Transamerican Auto Parts Company, LLC	Digital Envoy, Inc.	N/A
Legacy Renewal Amendment to the Product – Electronic Database and License Agreement by and between Digital Envoy, Inc. and TAP Worldwide, LLC formerly Transamerican Auto Parts, LLC	Digital Envoy, Inc.	N/A
Software Contract	Google Cloud Platform & APIs	N/A
Software Contract	Akamai – mPusle	N/A
Software Contract	Atlassian – JIRA	N/A
Software Contract	Atlassian – Bitbucket	N/A
Software Contract	SEMRush	N/A
Software Contract	WP Engine	N/A
Software Contract	Pager Duty	N/A
Software Contract	Quartile	N/A
Software Contract	PowerBI	N/A
Software Contract	CONTROL	N/A
Rental Agreement between 4 Wheel Parts and Waterlogic USA dated August 17, 2022	Quench USA, Inc.	N/A
2024 Terms and Conditions Agreement with Rough Country Agreement, effective as of January 1, 2024	Rough Country LLC	N/A
Bestop & 4 Wheel Parts Terms, dated as of January 5, 2024	Bestop, Inc.	N/A
Vendor Agreement, effective as of October 3, 2019, by and between TAP and John Currie Performance Group, Inc. DBA Rock Jock	John Currie Performance Group, Inc. DBA Rock Jock	N/A

Vendor Agreement, dated as of December 10, 2020, by and between TAP and Currie Enterprises, Inc.	Currie Enterprises, Inc.	N/A
Vendor Agreement, dated as of November 4, 2021, by and between Spektrum Brakes LLC d/b/a R1 Concepts Inc. and TAP	Spektrum Brakes LLC d/b/a R1 Concepts Inc.	N/A
ShipperHQ Enterprise Agreement & Order Form, by and between Zowta LLC dba ShipperHQ and TAP, dated as of January 27, 2023	Zowta LLC dba ShipperHQ	N/A
Sponsorship Agreement – 4 Wheel Parts/Troy Lee Designs, by and between TAP dba 4 Wheel Parts and Troy Lee Designs, LLC, effective as of October 19, 2021	Troy Lee Designs, LLC	N/A
The Consulting Agreement, by and between Wheel Pros and Charity Gerke, dated as of August 9, 2024	Charity Gerke	N/A
Retailer Program Agreement, by and between TAP, dba Four Wheel Parts and Synchrony Bank, effective as of August 1, 2015, as amended (the “ <u>Synchrony Bank Agreement</u> ”)	Synchrony Bank	N/A
Retrospective Commission Agreement by and between Portfolio Holding, Inc. and TAP Worldwide LLC d/b/a Dealer Services International	Portfolio Holding, Inc.	N/A
Retrospective Commission Agreement effective as of July 7, 2010 by and between Standard Group Re., Ltd. and Tap Worldwide LLC / Dealer Services International / 4 Wheel Parts Company	Standard Group Re., Ltd.	N/A
Performance Guarantee Reimbursement by and between TAP Worldwide LLC / Dealer Service International and Portfolio	Independent Financial Systems; Portfolio Holding, Inc.	N/A

Holding, Inc., on behalf of Independent Financial Systems		
Amendment No. 1 to Limited Warranty Distributor Agreement by and among Independent Financial Systems, Inc., Portfolio Holding, Inc., TAP Worldwide LLC / Dealer Services International and TAP Automotive Holdings Canada, Inc. dated as of April 1, 2014	Independent Financial Systems; Portfolio Holding, Inc.	N/A
Amendment No. 2 to Limited Warranty Distributor Agreement by and among Independent Financial Systems, Inc., Portfolio Holding, Inc., TAP Worldwide LLC / Dealer Services International and TAP Automotive Holdings Canada, Inc. dated as of July 1, 2014	Independent Financial Systems; Portfolio Holding, Inc	N/A
Sales Order Form, dated September 26, 2022, by and between Wheel Pros LLC and Listrak Inc., as extended by mutual agreement	Listrak Inc.	N/A
Sidecar Interactive, Inc. Retail Solutions Order Form effective as of May 25, 2016, by and between Sidecar Interactive, Inc. and TAP Worldwide, LLC	Sidecar Interactive, Inc.	N/A
ISP Bundling Contract – IDP, 4G Backup	CIS	N/A
ISP Bundling Contract – ISP, 4G Backup, VOIP Start2Star	Shield IT Networks	N/A
Hawaii Stand Alone ISP Account	Lumen Technologies, Inc.	N/A
Telephone Service Lines for Outdated Alarms	Manhattan Telecommunications Corporation d/b/a MetTel	N/A

Telephone Service Lines	Ooma, Inc.	N/A
VOIP service for store #45 and Call Center	RingCentral, Inc.	N/A
VOIP for Store #20	SimpleVoip, LLC	N/A
SOCi, Inc. Terms of Service by and between SOCi, Inc. and Wheel Pros, dated March 22, 2023	SOCi, Inc.	N/A
Client Service Agreement between Life Safety Engineered Systems, Inc. and 4 Wheel Parts, Transamerican Auto Parts dated September 21, 2020	Life Safety Engineered Systems, Inc.	N/A
Addendum #1 to Client Service Agreement between Life Safety Engineered Systems, Inc. and 4 Wheel Parts, Transamerican Auto Parts dated January 11, 2024.	Life Safety Engineered Systems, Inc.	N/A
Corporate Textile Rental Service Agreement by and between UniFirst Corporation and TAP Worldwide, LLC, dba 4 Wheel Parts dated December 18, 2015	UniFirst Corporation	N/A
Amendment No. 1 to Corporate Textile Rental Service Agreement by and between UniFirst Corporation and TAP Worldwide, LLC, dba 4 Wheel Parts dated as of January 15, 2021	UniFirst Corporation	N/A
Statement of Work by and between CDW Direct, LLC and Wheel Pros LLC on August 23, 2019	CDW Direct, LLC	N/A