

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

In re:

LUGANO DIAMONDS & JEWELRY INC.,
et al.,¹

Debtors.

Chapter 11

Case No. 25-12055 (BLS)

(Jointly Administered)

Hearing Date:

December 17, 2025, at 10:00 a.m. (ET)

Objection Deadline:

December 10, 2025, at 4:00 p.m. (ET)

**APPLICATION OF DEBTORS FOR AN ORDER AUTHORIZING DEBTORS
TO EMPLOY AND RETAIN OMNI AGENT SOLUTIONS, INC. AS
ADMINISTRATIVE AGENT, EFFECTIVE AS OF THE PETITION DATE**

The above captioned debtors and debtors in possession (collectively, the “Debtors”) hereby file this application (this “Application”) for entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Proposed Order”), authorizing the retention and employment of Omni Agent Solutions, Inc. (“Omni”) as administrative agent in the Chapter 11 Cases (as defined below), effective as of the Petition Date (as defined below), in accordance with the terms and conditions set forth in that certain standard services agreement between the Debtors and Omni, effective as of October 21, 2025 (the “Retention Agreement”), a copy of which is attached hereto as **Exhibit C**. On the Petition Date, the Debtors filed an application (the “Section 156(c) Application”) for entry of an order appointing Omni as claims and noticing agent pursuant to 28 U.S.C. § 156(c), section 105(a) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), and rule 2002-1(f) of the Local Rules of the

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s U.S. federal tax identification number, to the extent applicable, are as follows: Lugano Diamonds & Jewelry Inc. (6784), Lugano Holding, Inc. (9690), Lugano Buyer, Inc. (4565), K.L.D. Jewelry, LLC (0319), and Lugano Prive, LLC (4308). The notice address for the Debtors is 620 Newport Center Dr., Ste 100, Newport Beach, California 92660.

United States Bankruptcy Court for the District of Delaware (the “Local Rules”), and the United States Bankruptcy Court for the District of Delaware (the “Court”) entered the order approving the Section 156(c) Application on November 18, 2025 [Docket No. 55]. The Debtors believe that administration of the Chapter 11 Cases will require Omni to perform duties outside the scope of services authorized to be provided to the Debtors by Omni pursuant to the order approving the Section 156(c) Application. In support of this Application, the Debtors submit the *Declaration of Paul H. Deutch in Support of Application of Debtors for an Order Authorizing Debtors to Employ and Retain Omni Agent Solutions, Inc. as Administrative Agent, Effective as of the Petition Date* (the “Deutch Declaration”), attached hereto as **Exhibit B** and incorporated herein by reference. In further support of this Application, the Debtors respectfully state as follows:

JURISDICTION AND VENUE

1. The Court has 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 as of February 29, 2012. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b) and, pursuant to Local Rule 9013-1(f), the Debtors consent to the entry of a final order by the Court in connection with this Application to the extent that it is later determined that the Court, absent the consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory and legal predicates for the relief requested herein are section 327(a) of the Bankruptcy Code, rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Rule 2014-1.

BACKGROUND

4. On November 16, 2025 (the “Petition Date”), each of the Debtors filed a voluntary petition under chapter 11 of the Bankruptcy Code (the “Chapter 11 Cases”) in the Court. The Debtors are authorized to operate their business and manage their properties as debtors and debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On November 25, 2025, the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed an official committee of unsecured creditors, pursuant to section 1102 of the Bankruptcy Code [Docket No. 88] (the “Committee”). No request for the appointment of a trustee or examiner has been made in the Chapter 11 Cases.

6. Additional information regarding the Debtors’ business, capital structure, and the circumstances leading to the filing of the Chapter 11 Cases is set forth in the *Declaration of J. Michael Issa in Support of Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”).²

OMNI’S QUALIFICATIONS

7. Omni is a chapter 11 administrator comprised of leading industry professionals with significant experience in the administrative aspects of large, complex chapter 11 cases. Omni’s professionals have experience in noticing, claims administration, solicitation, balloting, and facilitating other administrative aspects of chapter 11 cases and experience in matters of this size and complexity. Omni’s professionals have acted as debtors’ claims and noticing agent and/or administrative agent in many large bankruptcy cases in this district and in other districts nationwide, including the following: *In re Claire’s Holdings LLC*, No. 25-11454 (BLS) (Bankr. D. Del. Aug. 6, 2025); *In re Zen JV, LLC*, No. 25-11195 (JKS) (Bankr. D. Del. June 24, 2025); *In*

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the First Day Declaration.

re At Home Grp. Inc., No. 25-11120 (JKS) (Bankr. D. Del. June 16, 2025); *In re Boundless Broadband, LLC*, No. 25-10948 (BLS) (Bankr. D. Del. May 29, 2025); *In re Solid Fin. Tech., Inc.*, No. 25-10669 (BLS) (Bankr. D. Del. Apr. 7, 2025); *In re Go Lab, Inc.*, No. 25-10557 (KBO) (Bankr. D. Del. Mar. 25, 2025); *In re Wynne Transp. Holdings, LLC*, No. 25-10027 (KBO) (Bankr. D. Del. Jan. 10, 2025); *In re Ligado Networks, LLC*, No. 25-10006 (TMH) (Bankr. D. Del. Jan. 5, 2025); *In re First Mode, Holdings, Inc.*, No. 24-12794 (KBO) (Bankr. D. Del. Dec. 15, 2024); *In re True Value Co., L.L.C.*, No. 24-12337 (KBO) (Bankr. D. Del. Oct. 14, 2024); *In re Accuride Corp.*, No. 24-12289 (JKS) (Bankr. D. Del. Oct. 11, 2024); *In re Edgio, Inc.*, No. 24-11985 (KBO) (Bankr. D. Del. Sept. 9, 2024); *In re Vyaire Med. Inc.*, No. 24-11217 (BLS) (Bankr. D. Del. June 11, 2024); *In re Never Slip Holdings, Inc.*, No. 24 10663 (LSS) (Bankr. D. Del. Apr. 1, 2024).³

SERVICES TO BE PROVIDED

8. The Debtors propose to engage Omni to act as their administrative agent. The terms of Omni's retention and employment are set forth in the Retention Agreement. Consistent with the Retention Agreement, the Debtors seek to retain Omni to provide, among other things, the following bankruptcy administration services (collectively, the "Administrative Services"), if and to the extent requested:

- (a) Assist with, among other things, solicitation, balloting and tabulation of votes, and preparation of any related reports, as required in support of confirmation of a chapter 11 plan, and in connection with such services, process requests for documents from parties in interest, including, if applicable, brokerage firms, bank back-offices and institutional holders;
- (b) Prepare an official ballot certification and, if necessary, testify in support of the ballot tabulation results;

³ Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Application. Copies of these orders are available upon request to the Debtors' proposed counsel.

- (c) Assist with the preparation of the Debtors' schedules of assets and liabilities and statements of financial affairs and gather data in conjunction therewith;
- (d) Provide a confidential data room, if requested;
- (e) Manage and coordinate any distributions pursuant to a chapter 11 plan; and
- (f) Provide such other processing, solicitation, balloting, and other administrative services described in the Retention Agreement, but not included in the Section 156(c) Application, as may be requested from time to time by the Debtors, the Court or the Office of the Clerk of the Bankruptcy Court (the "Clerk").

9. The Debtors chose Omni to perform the Administrative Services because of Omni's experience, reputation, familiarity with the Chapter 11 Cases, and the competitiveness of its fees. The Debtors submit that using Omni to provide the Administrative Services has provided, and will continue to provide, the most cost-effective and efficient administration of the Chapter 11 Cases. Moreover, retaining Omni to perform the Administrative Services has allowed, and will continue to allow, the Debtors and their other professionals to focus on key aspects of the Debtors' restructuring efforts. Accordingly, the Debtors believe that Omni is qualified to provide the Administrative Services and that Omni's retention in such capacity is in the best interests of the Debtors' estates and creditors.

PROFESSIONAL COMPENSATION

10. The fees Omni will charge in connection with providing services to the Debtors are set forth in the Retention Agreement. The Debtors respectfully submit that Omni's rates are competitive and comparable to the rates its competitors charge for similar services. Indeed, the Debtors conducted a review and competitive comparison of other firms and reviewed the rates of other firms before selecting Omni as administrative agent. The Debtors believe Omni's rates are reasonable given the quality of Omni's services and Omni's bankruptcy expertise. Additionally,

Omni will seek reimbursement from the Debtors for reasonable expenses in accordance with the terms of the Retention Agreement.

11. Omni intends to apply to the Court for allowance of compensation and reimbursement of expenses incurred after the Petition Date in connection with the services it provides as administrative agent pursuant to the Retention Agreement. Omni will comply with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any orders entered in the Chapter 11 Cases regarding professional compensation and reimbursement of expenses.

12. Prior to the Petition Date, the Debtors provided Omni with two retainers (together, the “Retainer”), each in the amount of \$25,000 (paid on October 22, 2025, and on October 31, 2025). Prior to the Petition Date, Omni billed \$21,382.41 towards the Retainer and applied a prepetition credit of \$15,000 on behalf of the Debtors. As of the Petition Date, therefore, Omni had used approximately \$6,382.41 of the Retainer. Omni seeks to hold the balance of the Retainer pursuant to the Retention Agreement during the Chapter 11 Cases as security for the payment of fees and expenses incurred under the Retention Agreement. Except as described in this paragraph, Omni has not received any payments from the Debtors in the 90 days prior to the Petition Date.

13. Additionally, under the terms of the Retention Agreement, the Debtors have agreed to indemnify, defend, and hold harmless Omni and its members, directors, officers, employees, representatives, affiliates, consultants, subcontractors, and agents under certain circumstances specified in the Retention Agreement, except in circumstances resulting solely from Omni’s gross negligence or willful misconduct or as otherwise provided in the Retention Agreement. The

Debtors believe that such an indemnification obligation is customary, reasonable, and necessary to retain the services of an administrative agent in the Chapter 11 Cases.

OMNI'S DISINTERESTEDNESS

14. Omni has reviewed its electronic database to determine whether it has any relationships with the creditors and parties in interest provided by the Debtors, and, to the best of the Debtors' knowledge, information and belief, and except as disclosed in the Deutch Declaration, Omni is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent any interest materially adverse to the Debtors' estates in connection with any matter on which it would be employed.

15. Omni believes that it does not have any relationships with creditors or parties in interest that would present a disqualifying conflict of interest. Omni will supplement its disclosure to the Court if any facts or circumstances are discovered that would require such additional disclosure.

RELIEF REQUESTED

16. By this Application, the Debtors request entry of the Proposed Order authorizing the retention and employment of Omni as administrative agent in the Chapter 11 Cases, effective as of the Petition Date, in accordance with the terms and conditions set forth in the Retention Agreement.

BASIS FOR RELIEF REQUESTED

17. Section 327(a) of the Bankruptcy Code provides that a debtor, subject to Court approval:

[M]ay employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested

persons, to represent or assist the [debtor] in carrying out the [debtor]'s duties under this title.

11 U.S.C. § 327(a).

18. Bankruptcy Rule 2014(a) requires that an application for retention include specific facts showing:

(A) the need for the employment; (B) the name of the [firm] to be employed; (C) the reasons for the selection; (D) the professional services to be rendered; (E) any proposed arrangement for compensation; and (F) to the best of the applicant's knowledge, all of the [firm's] connections with: the debtor; creditors; any other party in interest; their respective attorneys and accountants; the United States Trustee; and any person employed in the United States trustee's office

Fed. R. Bankr. P. 2014(a)(2).

19. In light of the size of the Chapter 11 Cases, the Debtors respectfully submit that retaining and employing Omni pursuant to the terms of the Retention Agreement is necessary and in the best interests of the Debtors' estates and all parties in interest to the Chapter 11 Cases. The Debtors also believe that the terms and conditions of the Retention Agreement are reasonable in light of the anticipated high volume of creditors and other parties in interest that will be involved in Chapter 11 Cases.

20. Accordingly, to help manage administrative tasks with respect to the large number of creditors and other parties in interest that are expected to be involved in the Chapter 11 Cases, the Debtors respectfully request the Court enter the Proposed Order appointing Omni as the administrative agent in the Chapter 11 Cases pursuant to sections 327(a), 330, and 331 of the Bankruptcy Code, Bankruptcy Rule 2014, and Local Rule 2014-1.

NOTICE

21. Notice of this Application will be provided to: (a) the U.S. Trustee; (b) proposed counsel to the Committee; (c) the office of the attorney general for each of the states in which the

Debtors operate; (d) the United States Attorney's Office for the District of Delaware; (e) the Internal Revenue Service; (f) the United States Department of Justice; (g) the Securities and Exchange Commission; (h) counsel to Compass Group Diversified Holdings LLC, the Debtors' prepetition secured lender and postpetition secured lender; and (i) any party that is entitled to notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

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CONCLUSION

WHEREFORE, the Debtors respectfully request entry of the Proposed Order, substantially in the form attached hereto as **Exhibit A**, (a) granting the relief requested herein, and (b) granting such other relief as the Court deems appropriate under the circumstances.

Dated: November 26, 2025

Lugano Diamonds & Jewelry Inc., *et al.*

/s/ J. Michael Issa

Name: J. Michael Issa

Title: Chief Restructuring Officer

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

In re:

LUGANO DIAMONDS & JEWELRY INC.,
et al.,¹

Debtors.

Chapter 11

Case No. 25-12055 (BLS)

(Jointly Administered)

Hearing Date:

December 17, 2025, at 10:00 a.m. (ET)

Objection Deadline:

December 10, 2025, at 4:00 p.m. (ET)

NOTICE OF APPLICATION

PLEASE TAKE NOTICE that the above-captioned debtors and debtors in possession (collectively, the “Debtors”) have filed the *Application of Debtors for an Order Authorizing Debtors to Employ and Retain Omni Agent Solutions, Inc. as Administrative Agent, Effective as of the Petition Date* (the “Application”) with the United States Bankruptcy Court for the District of Delaware (the “Court”).

PLEASE TAKE FURTHER NOTICE that any objections to the Application must be filed on or before **December 10, 2025, at 4:00 p.m. (ET)** (the “Objection Deadline”) with the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801. At the same time, you must serve a copy of the objection upon the undersigned counsel to the Debtors so as to be received on or before the Objection Deadline.

PLEASE TAKE FURTHER NOTICE THAT A HEARING TO CONSIDER THE APPLICATION WILL BE HELD ON **DECEMBER 17, 2025, AT 10:00 A.M. (ET)** BEFORE THE HONORABLE BRENDAN LINEHAN SHANNON, UNITED STATES BANKRUPTCY COURT JUDGE FOR THE DISTRICT OF DELAWARE, 824 N. MARKET STREET, 6TH FLOOR, COURTROOM NO. 1, WILMINGTON, DELAWARE 19801.

PLEASE TAKE FURTHER NOTICE THAT, IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR A HEARING.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s U.S. federal tax identification number, to the extent applicable, are as follows: Lugano Diamonds & Jewelry Inc. (6784), Lugano Holding, Inc. (9690), Lugano Buyer, Inc. (4565), K.L.D. Jewelry, LLC (0319), and Lugano Prive, LLC (4308). The notice address for the Debtors is 620 Newport Center Dr., Ste 100, Newport Beach, California 92660.

Dated: November 26, 2025
Wilmington, Delaware

**YOUNG CONAWAY STARGATT &
TAYLOR, LLP**

/s/ Timothy R. Powell

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*Proposed Attorneys for Debtors
and Debtors-in-Possession*

EXHIBIT A

Proposed Order

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

In re:

LUGANO DIAMONDS & JEWELRY INC.,
et al.,¹

Debtors.

Chapter 11

Case No. 25-12055 (BLS)

(Jointly Administered)

Re: Docket No. _____

**ORDER AUTHORIZING DEBTORS TO EMPLOY AND RETAIN
OMNI AGENT SOLUTIONS, INC. AS ADMINISTRATIVE
AGENT, EFFECTIVE AS OF THE PETITION DATE**

Upon the application (the “Application”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”) authorizing the retention and employment of Omni as administrative agent in the Chapter 11 Cases, effective as of the Petition Date, in accordance with the terms and conditions set forth in the Retention Agreement; and upon First Day Declaration and Deutch Declaration; and upon the statements of counsel made in support of the relief requested in the Application at the hearing before this Court; and it appearing that this Court has jurisdiction to consider the Application 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 it appearing that venue of the Chapter 11 Cases and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and that it may enter a final order consistent with Article III of the United States Constitution; and

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s U.S. federal tax identification number, to the extent applicable, are as follows: Lugano Diamonds & Jewelry Inc. (6784), Lugano Holding, Inc. (9690), Lugano Buyer, Inc. (4565), K.L.D. Jewelry, LLC (0319), and Lugano Prive, LLC (4308). The notice address for the Debtors is 620 Newport Center Dr., Ste 100, Newport Beach, California 92660.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

it appearing that proper and adequate notice of the Application has been given under the circumstances and in accordance with the Bankruptcy Rules and Local Rules and that no other or further notice is necessary; and after due deliberation thereon; and this Court having found that the relief herein is in the best interests of the Debtors' estates; and good and sufficient cause appearing therefor:

IT IS HEREBY ORDERED THAT:

1. The Application is GRANTED as set forth herein.
2. Any objections to the entry of this Order, to the extent not withdrawn or settled, are overruled.
3. The Debtors are authorized to retain Omni as administrative agent, effective as of the Petition Date, under the terms of the Retention Agreement, and Omni is authorized to perform the bankruptcy administration services described in the Application and set forth in the Retention Agreement.
4. Omni is authorized to take such other action to comply with all duties set forth in the Application.
5. Omni shall apply to this Court for allowance of compensation and reimbursement of expenses incurred after the Petition Date in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and Local Rules, and any orders entered in the Chapter 11 Cases regarding professional compensation and reimbursement of expenses.
6. The Debtors shall indemnify the Indemnified Parties (as defined in the Retention Agreement) under the terms of the Retention Agreement, as modified pursuant to this Order.
7. The Indemnified Parties shall not be entitled to indemnification, contribution, or reimbursement pursuant to the Retention Agreement for services other than the services provided

under the Retention Agreement, unless such services and the indemnification, contribution, or reimbursement therefor are approved by this Court.

8. Notwithstanding anything to the contrary in the Retention Agreement, the Debtors shall have no obligation to indemnify the Indemnified Parties, or provide contribution or reimbursement to the Indemnified Parties, for any claim or expense that is either: (a) judicially determined (the determination having become final) to have arisen from Omni's bad faith, gross negligence, willful misconduct, or actual fraud; (b) for a contractual dispute in which the Debtors allege the breach of Omni's contractual obligations if this Court determines that indemnification, contribution, or reimbursement would not be permissible; or (c) settled prior to a judicial determination under (a) or (b), but determined by this Court, after notice and a hearing, to be a claim or expense for which the Indemnified Parties should not receive indemnity, contribution, or reimbursement under the terms of the Retention Agreement as modified by this Order.

9. If, before the earlier of (a) the entry of an order confirming a chapter 11 plan in the Chapter 11 Cases (that order having become a final order no longer subject to appeal), or (b) the entry of an order closing the Chapter 11 Cases, the Indemnified Parties believe that they are entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution, and/or reimbursement obligations under the Retention Agreement (as modified by this Order), including the advancement of defense costs, the Indemnified Parties must file an application therefor in this Court, and the Debtors may not pay any such amounts to the Indemnified Parties before the entry of an order by this Court approving the payment requested therein. This paragraph is intended only to specify the period of time under which this Court shall have jurisdiction over any request for fees and expenses by the Indemnified Parties for indemnification, contribution, or reimbursement, and not a provision limiting the duration of the

Debtors' obligation to indemnify the Indemnified Parties. All parties in interest shall retain the right to object to any demand by the Indemnified Parties for indemnification, contribution, or reimbursement.

10. The Debtors and Omni are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

11. Notwithstanding any term in the Retention Agreement to the contrary, this Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

12. Notwithstanding any provision in the Bankruptcy Rules to the contrary, this Order shall be immediately effective and enforceable upon its entry.

13. In the event of any inconsistency between the Retention Agreement, the Application, and this Order, this Order shall govern.

EXHIBIT B

Deutch Declaration

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

In re:

LUGANO DIAMONDS & JEWELRY INC.,
et al.,¹

Debtors.

Chapter 11

Case No. 25-12055 (BLS)

(Jointly Administered)

**DECLARATION OF PAUL H. DEUTCH IN SUPPORT OF APPLICATION OF
DEBTORS FOR AN ORDER AUTHORIZING DEBTORS TO EMPLOY AND
RETAIN OMNI AGENT SOLUTIONS, INC. AS ADMINISTRATIVE
AGENT, EFFECTIVE AS OF THE PETITION DATE**

I, Paul H. Deutch, pursuant to 28 U.S.C. § 1746, declare under penalty of perjury that the following is true and correct to the best of my information, knowledge, and belief, declare as follows:

1. I am the Executive Vice President of Omni Agent Solutions (“Omni”), and I am authorized to make and submit this declaration (this “Declaration”) on behalf of Omni. Except as otherwise noted, I have personal knowledge of the matters set forth herein, and if called and sworn as a witness, I could and would competently testify thereto.

2. I submit this Declaration in support of the *Application of Debtors for an Order Authorizing Debtors to Employ and Retain Omni Agent Solutions, Inc. as Administrative Agent, Effective as of the Petition Date* (the “Application”).²

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s U.S. federal tax identification number, to the extent applicable, are as follows: Lugano Diamonds & Jewelry Inc. (6784), Lugano Holding, Inc. (9690), Lugano Buyer, Inc. (4565), K.L.D. Jewelry, LLC (0319), and Lugano Prive, LLC (4308). The notice address for the Debtors is 620 Newport Center Dr., Ste 100, Newport Beach, California 92660.

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

3. Omni is a chapter 11 administrator comprised of leading industry professionals with significant experience in the administrative aspects of large, complex chapter 11 cases. Omni's professionals have experience in noticing, claims administration, solicitation, balloting and facilitating other administrative aspects of chapter 11 cases and experience in matters of this size and complexity. Omni's professionals have acted as debtors' claims and noticing agent and/or administrative agent in many large bankruptcy cases in this district and in other districts nationwide, including the following: *In re Claire's Holdings LLC*, No. 25-11454 (BLS) (Bankr. D. Del. Aug. 6, 2025); *In re Zen JV, LLC*, No. 25-11195 (JKS) (Bankr. D. Del. June 24, 2025); *In re At Home Grp. Inc.*, No. 25-11120 (JKS) (Bankr. D. Del. June 16, 2025); *In re Boundless Broadband, LLC*, No. 25-10948 (BLS) (Bankr. D. Del. May 29, 2025); *In re Solid Fin. Tech., Inc.*, No. 25-10669 (BLS) (Bankr. D. Del. Apr. 7, 2025); *In re Go Lab, Inc.*, No. 25-10557 (KBO) (Bankr. D. Del. Mar. 25, 2025); *In re Wynne Transp. Holdings, LLC*, No. 25-10027 (KBO) (Bankr. D. Del. Jan. 10, 2025); *In re Ligado Networks, LLC*, No. 25-10006 (TMH) (Bankr. D. Del. Jan. 5, 2025); *In re First Mode, Holdings, Inc.*, No. 24-12794 (KBO) (Bankr. D. Del. Dec. 15, 2024); *In re True Value Co., L.L.C.*, No. 24-12337 (KBO) (Bankr. D. Del. Oct. 14, 2024); *In re Accuride Corp.*, No. 24-12289 (JKS) (Bankr. D. Del. Oct. 11, 2024); *In re Edgio, Inc.*, No. 24-11985 (KBO) (Bankr. D. Del. Sept. 9, 2024); *In re Vyair Med. Inc.*, No. 24-11217 (BLS) (Bankr. D. Del. June 11, 2024); *In re Never Slip Holdings, Inc.*, No. 24 10663 (LSS) (Bankr. D. Del. Apr. 1, 2024).³

4. As administrative agent, Omni will perform the bankruptcy administration services specified in the Application and the Retention Agreement. In performing such services, Omni will

³ Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Application. Copies of these orders are available upon request to the Debtors' proposed counsel.

charge the Debtors the rates set forth in the Retention Agreement, which is attached as **Exhibit C** to the Application.

5. Omni is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, in that Omni and its professional personnel:

- (a) are not creditors, equity security holders, or insiders of the Debtors;
- (b) are not and were not, within two years before the date of the filing of Chapter 11 Cases, directors, officers or employees of the Debtors; and
- (c) do not have an interest materially adverse to the interest of the Debtors’ estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with or interest in the Debtors.

6. I caused to be submitted for review by our conflicts system the names of all known potential parties in interest (the “Potential Parties in Interest”) in the Chapter 11 Cases, attached hereto as **Exhibit 1**. The list of Potential Parties in Interest was provided by the Debtors and includes the Debtors, non-Debtor affiliates, current and former directors and officers of the Debtors, significant equity holders, secured creditors, real estate lessors and landlords, contract counterparties, banks, professionals, insurers, utilities, governmental authorities, and other parties. The results of the conflict check were compiled and reviewed by Omni. At this time, and as set forth in further detail herein, Omni is not aware of any connection that would present a disqualifying conflict of interest. Should Omni discover any new relevant facts or connections bearing on the matters described herein during the period of its retention, Omni will use reasonable efforts to file promptly a supplemental declaration.

7. To the best of my knowledge and based solely upon information provided to me by the Debtors, and except as provided herein, neither Omni, nor any of its personnel, holds or represents an interest materially adverse to the Debtors’ estates nor has a material connection to the Debtors, its creditors, or related parties with respect to any matter for which Omni will be

employed. Omni may have relationships with certain of the Debtors' creditors as vendors or in connection with cases in which Omni serves or has served as claims and noticing agent and/or administrative agent for another chapter 11 debtor. However, to the best of my knowledge, no such relationships are materially related to the Chapter 11 Cases.

8. Omni has working relationships with certain of the professionals retained by the Debtors and other parties herein, but such relationships are entirely unrelated to the Chapter 11 Cases. Omni has and will continue to represent clients in matters unrelated to the Chapter 11 Cases, and Omni and its personnel may have, and will continue to have, relationships personally or in the ordinary course of its business with certain vendors, professionals, financial institutions, and other parties in interest in connection with matters unrelated to Chapter 11 Cases. Omni may also provide professional services to entities or persons that may be creditors or parties in interest in the Chapter 11 Cases, which services do not directly relate to, or have any direct connection with, the Chapter 11 Cases or the Debtors.

9. Omni and its personnel in their individual capacities regularly utilize the services of law firms, accounting firms, and financial agents. Such firms engaged by Omni or its personnel may appear in the Chapter 11 Case representing the Debtors or parties in interest. All engagements where such firms represent Omni or its personnel in their individual capacities are unrelated to the Chapter 11 Cases.

10. Based on the foregoing, I believe that Omni is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code. Moreover, to the best of my knowledge, information, and belief, neither Omni nor any of its employees hold or represent any interest materially adverse to the Debtors' estates with respect to any matter upon which Omni is to be employed.

11. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge and belief.

Dated: November 26, 2025
Wilmington, Delaware

/s/ Paul H. Deutch

Paul H. Deutch
Executive Vice President
Omni Agent Solutions

EXHIBIT 1

List of Potential Parties in Interest

Banks

Bank of America, N.A.
U.S. Bank National Association

Bankruptcy Court Staff

Barksdale, Nickita
Batts, Cacia
Bello, Rachel
Brady, Claire
Capp, Laurie
Gadson, Danielle
Grant, Stephen L.
Haney, Laura
Hrycak, Amanda
Hurt, Xavier
Johnson, Lora
Lopez, Marquietta
Lugano, Al
Subda, Paula
Walker, Jill
Washington, Nikki
Yeager, Demitra

Bankruptcy Judges

Dorsey, John T.
Goldblatt, Craig T.
Horan, Thomas M.
Owens, Karen B.
Shannon, Brendan L.
Silverstein, Laurie Selber
Stickles, Kate J.

U.S. Trustee Staff

Attix, Lauren
Bates, Malcolm M.
Casey, Linda
Cudia, Joseph
Dice, Holly
Dortch, Shakima L.
Fox, Timothy J., Jr.
Girello, Michael
Green, Christine
Hackman, Benjamin
Jones, Nyanquoi
Konde, Hawa
Leamy, Jane

Lipshie, Jonathan
McCollum, Hannah M.
McMahon, Joseph
Nyaku, Jonathan
O'Malley, James R.
Richenderfer, Linda
Schepacarter, Richard
Serrano, Edith A.
Thomas, Elizabeth
Wynn, Dion

Debtors & Non-Debtor Affiliates (not otherwise mentioned)

Compass Diversified Holdings
K.L.D. Jewelry, LLC (also known as KLD LLC and K.L.D., LLC)
Lugano Buyer, Inc.
Lugano Canada, Inc.
Lugano Diamonds & Jewelry Inc.
Lugano Diamonds UK Limited
Lugano Holding, Inc.
Lugano Prive Investment Trust
Lugano Prive, LLC

Debtors' Professionals & Advisors

Armory Securities, LLC
Barnes & Thornburg
Brown Neri Smith & Khan LLP
GlassRatner Advisory & Capital Group, LLC
Keller Benvenuti Kim LLP
Omni Agent Solutions, Inc.
Shoemaker Ghiselli + Schwartz LLC
Young Conaway Stargatt & Taylor LLP

Directors & Officers (Current/Former)

Arnold, David,
Calvert, Lisa
Cumenal, Frederic
Dalal, Raj
Ferder, Idit
Ferder, Mordechai
FitzGerald, Thomas
Gaynor, Joshua
Kothari, Raj
Maciariello, Patrick
McCauley, Tiffany

McGee, Michael
Pachler, Christoph
Roach, Katherine
Wells, Spencer L.
Winston, Stuart

DIP Lender

Compass Group Diversified Holdings LLC

Insurance Providers

AIG Specialty Insurance Company
American Fire and Casualty Company
(Liberty Mutual Insurance)
Arch Insurance Company
Arch Specialty Insurance Company
At-Bay Specialty Insurance Company
Atlantic Specialty Insurance Company
Axis Insurance Company
Great American Risk Solutions Surplus Lines
Insurance Company
Lloyd's of London
Ohio Security Insurance Company (Liberty
Mutual Insurance)
Scottsdale Insurance Company
Selective Ins Co of the Southeast
Starstone Specialty Insurance Co.
Technology Insurance Company, Inc.
Travelers Casualty and Surety Company of
America
United Healthcare Services, Inc.
West American Insurance Company (Liberty
Mutual Insurance)
XL Specialty Insurance Company

Landlords

240 GA, LLC
620 Newport Center Drive LLC
Albalux Development Ltd
Ashkenazy Aspen Commercial, LLC
Equestrian Operations, L.L.C.
Miami DD Club, LLC (license)
Paradise Plaza Associates LLC
Ponte Gadea Chicago, LLC
SHC Washington, LLC
Sheraton License Operating Company, LLC
The Irvine Company, LLC

Urbinder Developments Ltd.
Wilson 150 Worth, LLC

Litigation Parties

Aronoff, Barry
Arvielo Family Trust
Arvielo, Enrico
Avina LLC
Belgium New York, LLC
Cave, Deryk
Champion Force Industrial Limited
Cohen, Raymond W.
Global Innovations LLC
Hazen, Cassandra
Hazen, Paul
Irvine Management Company
Kent Valley, trustee of the Valley Trust dated
August 2, 2012
Kraus, Ken
Luminaire LLC
Navarretta, Veronica
N.B.S. Diamonds Inc. dba Scarselli Diamonds
Sutherland, Grant
Sydney Holdings Limited
The Paul and Cassandra Hazen Trust
Virginia Valley, trustee of the Valley Family
Trust dated August 2, 2012
White Mountain Capital Inc.
Winters, Kristoffer

**Material Vendors, Suppliers, & Significant
Contract Counterparties**

American Express
Aspen Art Museum (Aspen Air)
Aspen Music Festival and School
Aspen Valley Polo Club (AVPC)
Childrens Museum of Manhattan (CMOM)
Cliq
DM Luxury, LLC / Modern Luxury
Dow Jones & Company Inc
Egon Zehnder International
Estate Security Services, Inc
Fancy Creations, Inc.
Five C'S Inc.
Florida Grand Opera
Hearst Magazines (Town & Country)

Institute of Contemporary Art, Miami
 Irvine Barclay Theatre
 Johnson Controls
 KCD, Inc.
 Kothari and Company, Inc.
 Kothari Trading HK LTD
 Live Oak International Horse Show
 Longines Global Champion Tour (Tops Equestrian)
 Luminaire (Furniture) aka Poltrona
 Malca-Amit USA, LLC Los Angeles
 My Jeweler & Diamonds
 National Gallery of Art
 National Symphony Orchestra
 New York Empire Equestrian Club
 OnCall IT, Inc.
 Orange County Museum of Art (OCMA)
 Real Gems, Inc.
 Robb Report Media, LLC
 Royal Charity Polo (TLA Worldwide AKA TGI Sport)
 Royal Windsor Horse Show
 Rubinstein Software
 STA Jets
 Sweet Management Group (aka Connect Sports & Entertainment, LLC)
 The Financial Times Limited
 The Kennedy Center
 The New York Times
 The Norton Museum of Art
 The Run to Monaco
 The Serpentine
 Visionet Systems Inc
 Wheeler Kearns Architects, Inc.
 Winter Equestrian Festival (WEF)
 World Equestrian Center (WEC)

Secured Creditors

Compass Group Diversified Holdings LLC

Material (5% or Greater) Shareholders

Compass Group Diversified Holdings LLC
 Marshack, Richard
 Mordechai Haim Ferder, as trustee of The Haim Family Trust, dated February 24, 2009
 Simba IL Holdings, LLC

The Haim Family Trust, dated February 24, 2009

Top 30 Creditors

Aronoff, Barry (Aronoff Capital, Inc.)
 Arvielo Family Trust
 Arvielo, Enrico
 Avina LLC (Global Innovations, LLC)
 Bank of America, N.A.
 Benson, Juliann
 Brandes, Adrienne
 Bulley & Andrews LLC
 Champion Force Industrial Limited
 Cohen, Raymond W.
 Dacus, Debbie
 Gadol, Bryan
 Hazen, Cassandra
 Hazen, Paul
 Kelsay, Kaci
 Locksley, John
 McCall, Marianne
 McMacken, Ron
 Moens, Lawrance
 N.B.S. Diamonds Inc. dba Scarselli Diamonds
 Paradise Plaza Associates LLC
 Ponte Gadea Chicago, LLC
 Rodan Family Living Trust
 Shelley Investments LLC
 Sherlock, Tina
 Sherwood, Steve
 Simon, Ron
 Simon, Scott and Hillary
 Sydney Holdings Limited
 Testa, Darren
 White Mountain Capital Inc.
 Winters, Kristoffer
 Worth Capital Holdings 9 LLC
 Valley Family Trust dated August 2, 2012

Taxing Authorities

California Department of Tax and Fee Administration
 City of Aspen
 City of Steamboat Springs
 County of Orange
 DC Office of Tax and Revenue

Direction Générale des Finances Publiques
(France)
Florida Dept of Revenue
HM Revenue and Customs
IRS
Italian Revenue Agency (Agenzia delle
Entrate)
Palm Beach County
Colorado Department of Revenue
Connecticut Department of Revenue Services
Delaware Division of Revenue
Illinois Department of Revenue
Michigan Department of Treasury
New York State Department of Taxation and
Finance
Pennsylvania Department of Revenue
Spanish Tax Administration Agency (AEAT)
Swedish Tax Authority
Texas Comptroller
Town of Greenwich
Virginia Department of Taxation

Utility Providers

Astound Business Solutions
AT&T
AT&T CWO
CenturyLink
City of Newport Beach
Comcast
ComEd
Connecticut Natural Gas Corporation
Cox Communications
DirecTV
Fonality
FPL
Greenwich Premier Services
Optimum Business
People Gas
SoCalGas
Southern California Edison
Starlink Internet Services Limited
T-Mobile
Verizon

EXHIBIT C

Retention Agreement

Omni 9/17/25 (PHD)

STANDARD SERVICES AGREEMENT

This Agreement is entered into as of October 21, 2025, between Omni Agent Solutions, Inc (“**Omni**”), and Lugano Diamonds & Jewelry Inc., together with each of its affiliates and subsidiaries listed on Schedule 1, annexed hereto (collectively, the “Companies”).¹ The parties agree as follows:

Terms and Conditions

I. SERVICES

(a) Upon request by the Companies or as may be necessary for Omni to comply with applicable law, governmental regulation, court order or court rule, Omni shall provide the Companies with consulting and administrative services (“**Services**”) in connection with the Companies’ potential filing of chapter 11 petitions under the Bankruptcy Code (the “**Code**”) and during any chapter 11 case(s) which the Companies may initiate. Without limitation, the Services may include any or all of the following: Assisting in the preparation of the Companies’ bankruptcy schedules and statements of financial affairs (“**Schedules and SOFA**”), noticing, communication related services, claims management and reconciliation, plan solicitation, balloting and tabulation, contract review, securities, claims analysis, providing confidential online workspaces or data rooms (the publication of which shall not violate the confidentiality provisions of this Agreement), account management, disbursements, automation, and any other service which may be agreed upon by the parties.

(b) The Companies understand that to assist or enable Omni to provide the Services, Omni will engage in communications with various persons acting on the Companies’ behalf (each, a “**Companies Party**”).² The Companies agree that any and all requests, advice, information or direction which a Companies Party provides to or makes of Omni may be relied upon Omni, that Omni may rely upon the accuracy and completeness of the information provided without any obligation to further verify it, and that the Companies shall be bound by any and all requests, advice, information or direction made

(c) The Companies understand that Omni is not being retained to provide any legal or financial advice and that none of Omni’s communications with a Companies Party or any other party constitutes legal or financial advice.

II. RATES

(a) The Companies agree to pay Omni for all fees, charges and costs for Services provided on their behalf in the amounts set forth in the schedule attached hereto as **Exhibit “A”**

¹ Upon the filing of one or more chapter 11 petitions, the term “**Companies**” shall thereafter mean and include each of the filing parties, in their individual capacities as debtors and debtors in possession, together with any other entities whose chapter 11 cases are jointly administered with the filing parties’ case(s). Each of the Companies shall be jointly and severally liable for all fees and costs incurred hereunder.

² Unless otherwise agreed upon, a Companies Party includes the Companies’ managers, general partners, officers, directors, employees, agents, representatives, counsel, consultants and/or any other party with whom the Companies authorize to engage in a communication with Omni.

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(the “**Rate Schedule**”). *In addition, Omni has agreed to provide the Companies with (i) a \$15,000 credit on prepetition fees (contingent upon the voluntary commencement of at least one of the Companies’ chapter 11 cases), and (ii) a ten (10%) percent discount on Omni’s standard hourly rates).* Omni reserves the right to amend the Rate Schedule by increasing its hourly rates, unit prices, and any other charges, fees, and costs therein during the term of this Agreement and that upon so doing, the parties agree that the rates, prices, and other charges shall be effective immediately and constitute the operative Rate Schedule. Omni shall obtain pre-authorization from restructuring counsel prior to incurring fees and expenses in an amount in excess of \$10,000 per service or more than \$30,000 in a 30-day period.

(b) Omni may invoice the Companies monthly for the Services it provided during the preceding calendar month consistent with the applicable Rate Schedule. All invoices are due and payable upon receipt. Notwithstanding anything herein to the contrary, in the event the Companies file one or more chapter 11 petitions, any payment made to Omni will be in accordance with applicable bankruptcy law and orders of the bankruptcy court.

(c) If any amount is unpaid to Omni thirty (30) days from the date of the Companies’ receipt of an invoice, the Companies agree to pay a late charge calculated as one and one-half percent (1-1/2%) of the total amount unpaid every thirty (30) days. In the case of a dispute of any portion of an invoice, the Companies shall give written notice to Omni within ten (10) days of receipt of the invoice as to the charges disputed and the basis thereof. The undisputed portion of the invoice will remain due and payable immediately upon receipt, but late charges shall not accrue on any amounts in dispute or any amounts unable to be paid due to Court order or applicable law. At its sole discretion, Omni may first apply any payment received against the cumulative sum of the late charges then due before it applies any remaining balance to the outstanding principal balance.

(d) Omni may require an advance or direct payment from the Companies of an individual expense, or a group of related expenses, which are expected to exceed \$7,500 (*e.g.*, publication notice).

(e) The Companies shall pay or reimburse all taxes applicable to services performed under this Agreement and, specifically, taxes based on disbursements made on behalf of the Companies, notwithstanding how such taxes may be designated, levied, or based. This provision is intended to include sales, use, and excise taxes, among other taxes, but is not intended to include personal property taxes or taxes based on net income of Omni.

(f) The Companies shall pay to Omni all actual charges (including fees, costs and expenses as set forth in the then effective Rate Structure) related to, arising out of, or resulting from, any error or omission made by the Companies including, without limitation, print or copy re-runs, supplies, long distance phone calls, travel expenses and overtime expenses.

(g) Upon execution of this Agreement, the Companies shall pay Omni a retainer of \$25,000 (the “**Retainer**”). Omni may use the Retainer against all reasonable and documented prepetition fees and expenses, which Retainer shall then be replenished as promptly as practicable by the Companies to its original amount. At Omni’s discretion, the Retainer may then be applied

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to the payment of the final invoice from Omni under and pursuant to this Agreement (the “**Final Invoice**”), or to any other invoice. Except with respect to the Final Invoice, upon notice from Omni to the Companies of the application of some or all of the Retainer, the Companies shall replenish the Retainer as promptly as practicable to its original amount. Omni shall return to the Companies any amount of the Retainer that remains following application of the Retainer to the payments of unpaid fees and expenses hereunder.

(h) Payments to Omni for services rendered under the terms of this Agreement may be remitted using either or both of the following methods:

(i) **Wire Transmission**

(Omni’s wire information will be included on each monthly invoice)

(ii) **Check**

Omni Agent Solutions
c/o Accounts Receivable
5955 De Soto Avenue
Suite 100
Woodland Hills, CA 91367

III. RETENTION

(a) The Agreement is effective immediately upon its execution by the parties; provided, however, that it shall be subject to, if and when applicable, the terms of any order entered approving the engagement of Omni by the Companies in the Companies’ chapter 11 proceeding(s).

(b) If the Companies commence one or more chapter 11 cases pursuant to the Code, then as soon as is practicable, but in no event more than thirty (30) days after such case or cases are commenced, the Companies agree to and shall take all necessary actions to obtain bankruptcy court approval to retain Omni as their claims and noticing agent pursuant to 28 U.S.C. § 156(c), and as its administrative agent pursuant to section 327(a) of the Code for all Services that fall outside the scope of 28 U.S.C. § 156(c). The form and substance of any application concerning Omni’s retention and any order setting forth its terms are subject to Omni’s approval which shall not be unreasonably withheld. Notwithstanding any other provision of this Agreement, if the bankruptcy court does not enter an order approving Omni’s retention pursuant to 28 U.S.C. § 156(c) or section 327 of the Code, this Agreement will be terminated effective immediately.

IV. TERM

(a) Except as provided herein, the Agreement will remain in effect until terminated:
(a) on a mutually agreed upon date as set forth in a writing executed by both parties; (b) on a date of no less than sixty (30) days from the date written notice is provided by one party to the other; (c) by the Companies for cause (“**Cause**”) which, for purposes of this Agreement, shall mean that Omni has acted in bad faith, with gross negligence, or engaged in willful misconduct that results in material harm to the Companies’ effort and ability to reorganize or sell their assets in their chapter 11 cases; or (d) by Omni upon the Companies’ material breach of any term herein. If

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Omni's engagement has been already approved by the bankruptcy court, then Omni shall continue to perform the Services until the entry of an order by the bankruptcy court, in a form and substance satisfactory to Omni, whose consent will not be unreasonably withheld, providing for the terms and conditions of its discharge, including date of termination.

(b) Upon its termination, Omni shall provide the Companies with all materials Omni is required to return to the Companies under the terms of this Agreement as well as all in-process deliverables in their then-current state of completion for Services which Omni provided prior to the effective date of the termination promptly after it has received payment in full of all sums attributable to such Services, including for any Services which have then not yet been invoiced. Omni shall coordinate with the Companies and, to the extent applicable, the clerk of the bankruptcy court, to maintain an orderly transfer of record keeping functions, shall provide the necessary staff and assistance required for an orderly transfer, and the Companies agree to pay all sums which may become due in connection therewith. Without limiting the foregoing, upon the Companies' written request made at any time during the term of this Agreement, Omni shall deliver to the Companies and/or the Companies' retained professionals at the Companies' sole expense any or all of the non-proprietary data and records held by Omni pursuant to this Agreement, in the form requested by the Companies.

V. CONFIDENTIALITY

Omni and the Companies, on behalf of themselves and on behalf of each Companies Party, agree to keep confidential all non-public records, systems, procedures, software and other information received from the other party in connection with the Services provided under this Agreement ("**Confidential Information**"), except if any of such information: (a) is then or thereafter becomes publicly available, other than by breach by the receiving party; (b) is already in the receiving party's possession or known to it and was received from a third party that, to the knowledge of the receiving party, does not have a duty of confidentiality to the disclosing party; (c) was independently developed; (d) is lawfully obtained from a third party who, to the knowledge of the receiving party, does not have a duty of confidentiality to the disclosing party; or (e) is subject to production or revelation pursuant to an order of any court, governmental agency or other regulatory body, arbitrator or subpoena, it may, upon not less than ten (10) calendar days written notice to the other party, release the required information.

VI. OMNI'S PROPERTY RIGHTS

(a) The parties understand and agree that any and all software programs or other materials furnished by Omni pursuant to this Agreement or used by Omni to provide the Services during the term of this Agreement ("**Omni's Property**") are Omni's sole and exclusive property; *provided, however*, Omni's Property does not include the intellectual property or any information of any Company or Companies Party. Without limiting the foregoing, Omni's Property includes data processing programs, specifications, applications, routines, documentation, ideas, concepts, know-how or techniques relating to data processing or Omni's performance of Services. Omni reserves the right to make changes in operating procedure, operating systems, programming languages, general purpose library programs, application programs, time of accessibility, types of terminals and other equipment, and the Omni database serving the Companies, so long as any such

Omni 9/17/25 (PHD)

changes do not materially interfere with ongoing Services provided to the Companies in connection with the Companies' pending bankruptcy cases.

(b) The Companies acknowledge and agree that regardless of any sums it has been charged or has paid to Omni, it obtains no rights or ownership whatsoever in any of Omni's Property and that their use by the Companies is limited to enabling Omni to provide the Services hereunder.

VII. BANK ACCOUNTS

At the request of the Companies, Omni is authorized to establish account(s) with financial institutions in the name of and/or as agent for the Companies and to manage such account(s), including to facilitate distributions pursuant to a chapter 11 plan or otherwise.

VIII. COMPANIES' DATA

(a) Without limiting any other provision of this Agreement, the Companies represent and warrant to Omni that when a Companies Party provides information to Omni (a) the Companies have all necessary authority to disclose it to Omni and that Omni is fully authorized to use it in connection with its performance of the Services; (b) that the information is materially accurate and complete to the best of the Companies' knowledge at the time of such communication(s); and (c) that Omni has no responsibility whatsoever to verify or otherwise independently confirm the accuracy or completeness of any information, programs, data or instructions it is provided including, without limitation, data it receives in connection with the preparation of the Companies' Schedules and SOFAs. The Companies agree that they shall be deemed to have reviewed and approved any and all Schedules and SOFAs which are filed on their behalf.

(b) Without limiting any other provision of this Agreement, the Companies understand and agree that all data, storage media, programs or other materials which are furnished to Omni on its behalf (the "**Companies' Data**") may be retained by Omni until full payment has been made to Omni for all of its Services and that they shall remain liable to Omni for all fees and expenses thereafter charged by Omni for maintaining, storing or disposing of any or all of it. Omni agrees that it will dispose of the Companies' Data in a manner requested by or acceptable to the Companies; provided, however, that if Omni has not provided Services to the Companies for a period of ninety (90) days and provides no less than thirty (30) days written notice, Omni may dispose of any or all of the Companies' Data in any commercially reasonable at the Companies' sole expense. The Companies agree to use commercially reasonable efforts to initiate and maintain backup files that would allow the Companies to regenerate or duplicate all programs, data or information which is provided on their behalf to Omni.

(c) If Omni is retained pursuant to bankruptcy court order, disposal of any of the Companies' Data shall comply with any applicable court orders and rules or clerk's office instructions.

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IX. NO REPRESENTATIONS OR WARRANTIES

Omni makes no representations or warranties, express or implied, including, without limitation, any express or implied warranty of merchantability, fitness or adequacy for a particular purpose or use, quality, productiveness, or capacity. Notwithstanding the foregoing, if the above disclaimer is not enforceable under applicable law, such disclaimer will be construed by limiting its enforceability to the maximum extent compatible with applicable law.

X. INDEMNIFICATION

(a) To the fullest extent permitted by applicable law, the Companies shall indemnify and hold harmless Omni and its members, directors, officers, employees, representatives, affiliates, consultants, subcontractors and agents (each, an “**Indemnified Party**,” and collectively, the “**Indemnified Parties**”) from and against any and all losses, claims, damages, judgments, liabilities and expenses, whether direct or indirect (including, without limitation, counsel fees and expenses) (collectively, “**Losses**”) resulting from, arising out of or related to Omni’s performance hereunder. Without limiting the generality of the foregoing, Losses include any liabilities resulting from claims by any third parties against any Indemnified Party.

(b) Omni and the Companies shall provide notice to the other in writing promptly upon the assertion, threat or commencement of any claim, action, investigation or proceeding that either party becomes aware of with respect to the services provided under and pursuant to the Agreement.

(c) The Companies’ indemnification of Omni hereunder shall exclude Losses resulting from Omni’s gross negligence or willful misconduct.

(d) The Companies’ indemnification obligations hereunder shall survive the termination of this Agreement.

XI. LIMITATIONS OF LIABILITY

Except as expressly provided herein, Omni’s liability to the Companies for any Losses, unless due to Omni’s gross negligence or willful misconduct, shall be limited to the total amount paid by the Companies for the portion of the particular specific task or expense of the Service that gave rise to the alleged Loss. In no event shall Omni’s liability to the Companies for any Losses arising out of this Agreement exceed the total amount actually paid to Omni for services provided under and pursuant to this Agreement. Moreover, in no event shall Omni be liable for any indirect, special, or consequential damages (such as loss of anticipated profits or other economic loss) in connection with or arising out of the services provided under and pursuant to this Agreement.

XII. GENERAL

(a) Each party acknowledges that authorized person(s) on its behalf have read Agreement, understands it, and agrees to be bound by its terms. Each party further agrees that it is the complete and exclusive statement of the agreement between the parties, which supersedes and merges all prior proposals, understandings, agreements, and communications between the parties

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relating to the subject matter hereof.

(b) If any provision of this Agreement shall be held to be invalid, illegal, or unenforceable, the validity, legality and enforceability of the remaining provisions shall in no way be affected or impaired thereby.

(c) This Agreement may be modified only by a writing duly executed by a Companies Party, on behalf of the Companies, and an officer of Omni.

(d) This Agreement and the rights and duties hereunder shall not be assignable by the parties hereto except upon written consent of the other; provided, however, that either party may assign this Agreement to a wholly-owned subsidiary or affiliate or to an entity which has succeeded to all or substantially all of the business or assets of a party without the other party's consent, provided that the assigning party provides adequate assurance of performance by the proposed assignee.

(e) This Agreement may be executed in two or more counterparts, each of which will be deemed an original, but all of which shall constitute one and the same agreement. This Agreement will become effective when one or more counterparts have been signed by each of the parties and delivered to the other party, which delivery may be made by exchange of copies of the signature page by fax or email.

(f) Whenever performance by Omni of any of its obligations hereunder is materially prevented or impacted by reason of any act of God, government requirement, strike, lock-out or other industrial or transportation disturbance, fire, flood, epidemic, lack of materials, law, regulation or ordinance, act of terrorism, war or war condition, or by reason of any other matter beyond Omni's reasonable control, then such performance shall be excused, and this Agreement shall be deemed suspended during the continuation of such prevention and for a reasonable time thereafter.

(g) The Companies will use their best efforts to cooperate with Omni at the Companies' facilities if any portion of the Services require Omni's physical presence.

(h) To the maximum extent permitted by law, each party agrees that neither it nor any of its subsidiaries shall directly or indirectly solicit for employment, employ or otherwise retain as employees, consultants or otherwise, any employees of the other party during the term of this Agreement and for a period of six (6) months after termination thereof unless the other party provides prior written consent to such solicitation or retention; provided, however, that the foregoing provisions will not prevent either party from hiring or seeking to hire any such person who responds to general advertising or a general solicitation not targeted to the employees of the other party.

(i) The Companies and Omni are and shall be independent contractors of each other and no agency, partnership, joint venture, or employment relationship shall arise, directly or indirectly, as a result of this Agreement.

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(j) The language used in this Agreement will be deemed to be the language chosen by the Companies and Omni to express their mutual intent, and no rule of strict construction will be applied against either party.

(k) In the event that any arbitration legal action, including an action for declaratory relief, is brought to enforce the performance or interpret the provisions of this Agreement, the parties agree that the prevailing party is entitled to be paid all of its reasonable attorneys' fees, court costs, and any other expense reasonably related thereto in the amount which may be set by the court or by an arbitrator, whether in the same action or in a separate action brought for the purpose of establishing such amount, in addition to any other relief to which the prevailing party may be entitled.

(l) The validity, enforceability and performance of this Agreement shall be governed by and construed in accordance with the laws of the State of New York.

(m) Any dispute arising out of or relating to this Agreement, or the breach thereof shall be finally resolved by arbitration administered by the American Arbitration Association under its Commercial Arbitration Rules, and judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction. There shall be one arbitrator named in accordance with such rules. The arbitration shall be conducted in the English language in New York in accordance with the United States Arbitration Act. Notwithstanding the foregoing, during the pendency of any applicable chapter 11 case(s) of the Companies, any disputes related to this Agreement shall be decided by the bankruptcy court with jurisdiction over the chapter 11 case(s).

(n) Omni reserves the right to make changes in operating procedures, operating systems, programming languages, general purpose library programs, application programs, time periods of accessibility, types of terminals and other equipment, and the Omni database serving the Companies, so long as any such changes do not materially interfere with ongoing Services provided to the Companies in connection with the Companies' pending bankruptcy case(s).

(o) All headings used in this Agreement are for convenience of reference only, are not part of this Agreement and shall not affect the construction of, or be taken into consideration in interpreting, this Agreement.

XIII. NOTICING

All notices and requests in connection with this Agreement shall be sufficiently given or made if given or made in writing via hand delivery, overnight courier, U.S. Mail (postage prepaid) or email, and addressed as follows:

If to Omni:	Omni Agent Solutions, Inc. 5955 De Soto Avenue Suite 100 Woodland Hills, CA 91367 Tel: (818) 906-8300 Attn: Brian K. Osborne, Pres. & CEO
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Email: Bosborne@omniagnt.com

If to the Companies: Lugano Diamonds & Jewelry Inc.

Attn: _____
Email: _____

With a copy to: Keller Benvenuti Kim LLP
101 Montgomery Street, Suite 1950
San Francisco, CA 94104
Attn: Tobias S. Keller, Esq.
tkeller@kbklp.com
Scott Friedman, Esq.
sfriedman@kbklp.com

Or to such other address as the Party to receive the notice or request so designates by written notice to the other.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement effective as of the date first above written.

OMNI AGENT SOLUTIONS, INC.



By: _____
Name: Paul Deutch
Title: Executive Vice President

Agreed and accepted this ____ day of October, 2025

LUGANO DIAMONDS & JEWELRY INC.



Name:
Title:

Omni 9/17/25 (PHD)

SCHEDULE

“1”

Lugano Buyer, Inc.

Lugano Diamonds & Jewelry Inc.

K.L.D. Jewelry, LLC

Lugano Prive, LLC

Lugano Holding, Inc.

EXHIBIT

Omni 9/17/25 (PHD)

“A”

2025 Rate Sheet



Hourly Rates for Standard and Custom Services*	RATE / COST
Office Services	\$50 - \$75.00 per hour
Case Administration Services	\$80 - \$275 per hour
Claims Management	\$80 - \$275 per hour
Noticing Services	\$80 - \$275 per hour
Schedules and SOFA Services	\$80 - \$275 per hour
Solicitation Services	\$80 - \$295 per hour
Disbursement/Treasury Services	\$150 - \$295 per hour
Communications Services – Call Center	\$75 - \$175 per hour
Quality Control/Oversight Management	\$150 - \$275 per hour
Senior Management/Consulting Services	\$225 - \$275 per hour
Programming and IT Customization	\$95 - \$175 per hour

Claims Management	RATE / COST
Inputting Proofs of Claim	Hourly rates (No per claim charges)
Scanning	\$.10 per image
Remote Internet access for claims management	
Setup	No charge
Access	No charge

Schedules / SoFA	RATE / COST
Preparation and updating of schedules and SoFAs	\$80.00 - \$275.00 per hour

Informational Website	RATE / COST
Creation, Configuration and Initial Setup	No charge
Data Entry / Information Updates	Standard hourly rates apply
Programming and Customization	\$95 - \$175 per hour
Debtor Website Hosting	No charge
Committee Website Hosting	No charge
Shareholder Website Hosting	No charge
Scanning	\$0.10 per image

Public Debt and Equities Securities and/Rights Offerings Services	RATE / COST
Noticing Services	Standard hourly rates apply
Solicitation, Balloting and Tabulation	Standard hourly rates apply
Rights Offerings	Standard hourly rates apply
Security Position Identification Reports	Standard hourly rates apply

Liquidating / Disbursing Agent	RATE / COST
Comply with Plan requirements, preparation of disbursement reports, payout calculations, check generation, bank reconciliations	Standard hourly rates apply

Solicitation and Tabulation	RATE / COST
Plan and disclosure statement mailings	Quoted prior to printing
Ballot tabulation	Standard hourly rates apply

*Additional professional services not covered by this rate structure will be charged at hourly rates, including any outsourced services performed under our supervision and control.

2025 Rate Sheet



Printing and Noticing Services	RATE / COST
Copy	\$.10 per image
Document folding and insertion	No charge
Labels/Envelope printing	\$.035 each
MSL E-mail noticing	No charge
High Volume or Certified E-mail Noticing	TBD per volume
Facsimile Noticing	\$.10 per image
Postage/Overnight Service	Prevailing rates as required (Advance payment required for postage charges over \$10,000)
Envelopes	Varies by size

Newspaper and Legal Notice Publishing	RATE / COST
Coordinate and publish legal notice	Quote prior to publishing

Call Centers / Dedicated Line	RATE / COST
Creation, configuration and initial setup	No charge
Hosting fee	\$50.00 per Month
Usage	\$.10 per Minute
Call center personnel	Standard Hourly Rates

UST Reporting Compliance	RATE / COST
Assist debtors to satisfy jurisdictional requirements, preparation of monthly operating and post-confirmation reports	Standard hourly rates apply

Electronic Services, Storage & Security	RATE / COST
License Fee and System Maintenance	.10 per Record
Per image storage	No charge
Monthly Encryption Bandwidth and Security Compliance Charges**	.15 per MB
Automated Services	.20 per process

Virtual Data Rooms	Quote upon request
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Miscellaneous	RATE / COST
Telephone charges	At cost
Delivery	At cost
Archival DVD/CD-Rom	\$50.00 per copy

** Charges relate to secure, bidirectional encryption of web-based documents and telephony, as well as secure storage of case records, documents and related files based on volume