

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

In re:	)	Chapter 11
	)	
CCS HOLDING, LLC, ¹	)	Case No. 26-90398 (CML)
	)	
Reorganized Debtor.	)	
	)	

**REORGANIZED DEBTOR’S MOTION FOR ENTRY OF A FINAL DECREE
(I) CLOSING THE REMAINING CHAPTER 11 CASE, EFFECTIVE AS OF
JULY 31, 2026 AND (II) GRANTING RELATED RELIEF**

If you object to the relief requested, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at <https://ecf.txsb.uscourts.gov/> within twenty-one days from the date this motion was filed. If you do not have electronic filing privileges, you must file a written objection that is actually received by the clerk within twenty-one days from the date this motion was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

The above-captioned reorganized debtor (the “Reorganized Debtor,” and before the Effective Date¹ of the Plan, the “Debtor”) states as follows in support of this motion (the “Motion”):

Relief Requested

1. The Reorganized Debtor seeks entry of a final decree, substantially in the attached form (the “Final Decree”), (a) closing the Reorganized Debtor’s remaining chapter 11 case (the “Remaining Chapter 11 Case”), and (b) granting related relief.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the Southern District of Texas

¹ Capitalized terms used but not otherwise defined in this Motion shall have the meanings ascribed to them in the *First Amended Joint Prepackaged Plan of Reorganization of The LYCRA Company LLC and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 246].

(the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Order of Reference to Bankruptcy Judges*, entered May 24, 2012, from the United States District Court for the Southern District of Texas. This is a core proceeding pursuant to 28 U.S.C. § 157(b). The Reorganized Debtor confirms its consent to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

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

4. The bases for the relief requested herein are sections 105(a) and 350(a) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), rule 3022 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 1075-1 and 9013-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

Background

5. On March 17, 2026, the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code commencing its chapter 11 case together with several affiliated debtors (together with the affiliated debtors, the “Debtors” or “Reorganized Debtors,” as applicable). On March 17, 2026, this Court entered an order [Docket No. 40] authorizing the joint administration of the chapter 11 cases pursuant to Bankruptcy Rule 1015(b) under the case of The LYCRA Company LLC., Case No. 26-90399 (the “Lead Case”). The chapter 11 cases, including the Lead Case, are as follows:

NO.	DEBTOR	CASE NO.
1	The LYCRA Company LLC	26-90399
2	The LYCRA Company Indústria e Comércio Têxtil Ltda	26-90400
3	The LYCRA Company Switzerland Sàrl	26-90401
4	The LYCRA Company Products SA	26-90402
5	The LYCRA Company UK Limited	26-90403
6	The LYCRA Company Hong Kong Limited	26-90404
7	CH Hong Kong Holdings II Limited	26-90405
8	The LYCRA Company Taiwan Limited	26-90406
9	Eagle UK Finance Limited	26-90407
10	Fibers Mexico Holdings, S. de R.L. de C.V.	26-90408
11	The LYCRA Company Nederland B.V.	26-90409
12	The LYCRA Company Global Holdings B.V.	26-90410
13	The LYCRA Company Mexico Holdings B.V.	26-90411
14	Eagle Intermediate Global Holding B.V.	26-90412
15	The LYCRA Company Brazil Holdings B.V.	26-90413
16	Eagle Global Holding B.V.	26-90414
17	The LYCRA Company Singapore Holding Pte. Ltd.	26-90415
18	The LYCRA Company Singapore Trading Pte. Ltd.	26-90416
19	The LYCRA Company Singapore Ptd. Ltd.	26-90417
20	China Holdings, LLC	26-90418
21	The LYCRA Company Asia Pacific LLC	26-90419
22	Eagle US Acquisition Parent Corp.	26-90420
23	Eagle US Acquisition Corp.	26-90421
25	Eagle Holding Co. B.V.	26-90422
26	Eagle Finance Co. B.V.	26-90423
27	CCS Holding, LLC	26-90398

6. On May 7, 2025, the Court entered the *Findings of Fact and Conclusions of Law and Order (I) Approving the Debtors' Disclosure Statement for the Joint Prepackaged Plan of*

Reorganization of The LYCRA Company LLC and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code, (II) Confirming the First Amended Joint Prepackaged Plan of Reorganization of The LYCRA Company LLC and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code, and (III) Granting Related Relief [Docket No. 266] (the “Confirmation Order”). The Confirmation Order is final, non-appealable, and not subject to any pending appeal.

7. On May 20, 2026, the Debtors substantially consummated the Plan, and the Effective Date occurred.²

8. Pursuant to Article XII.M. of the Plan “[u]pon the occurrence of the Effective Date, the Reorganized Debtors shall be permitted to close all of the Prepackaged Cases except for one of the Prepackaged Cases, as determined by the Reorganized Debtors, and all contested matters (if any) relating to each of the Debtors, including objections to Claims, shall be administered and heard in such Chapter 11 Case.”

9. On June 30, 2026, the Reorganized Debtors filed a *Notice of (I) Closing Certain Chapter 11 Cases and (II) Post-Effective Date Case Caption, closing all of the Chapter 11 Cases* except for the case of CCS Holding, LLC, Case No. 26-90398 (CML) [Docket No. 336], and shortly thereafter, all of the chapter 11 cases except for the Remaining Chapter 11 Case were closed.

10. There are no pending matters in the Remaining Chapter 11 Case. The Reorganized Debtor does not anticipate any further filings related to the Remaining Chapter 11 Case.

11. The Reorganized Debtor believes that closing the Remaining Chapter 11 Case is in the best interest of the Reorganized Debtor.

² See *Notice of Occurrence of the Effective Date of the First Amended Joint Prepackaged Plan of Reorganization of The Lycra Company LLC and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 283].

Basis for Relief

12. The Reorganized Debtor believes that closing the Remaining Chapter 11 Case is appropriate and necessary because the Remaining Chapter 11 Case has been fully administered. Specifically, there are no remaining motions, contested matters, or adversary proceedings that require resolution in or related to the Remaining Chapter 11 Case and no future filings are anticipated.

13. Section 350(a) of the Bankruptcy Code provides that “[a]fter an estate is fully administered and the court has discharged the trustee, the court shall close the case.” Bankruptcy Rule 3022, which implements section 350 of the Bankruptcy Code, provides that “[a]fter the estate is fully administered in a [c]hapter 11 case, the court must, on its own or on a party in interest’s motion, enter a final decree closing the case.”

14. The term “fully administered” is not defined in the Bankruptcy Code, the Bankruptcy Rules, or the Bankruptcy Local Rules. The Advisory Committee Note to Bankruptcy Rule 3022 (the “Advisory Committee Note”) sets forth the following non-exclusive factors to be considered in determining whether a case has been fully administered:

- i. whether the order confirming the plan has become final;
- ii. whether deposits required by the plan have been distributed;
- iii. whether the property proposed by the plan to be transferred has been transferred;
- iv. whether the debtor or the successor of the debtor under the plan has assumed the business or the management of the property dealt with by the plan;
- v. whether payments under the plan have commenced; and
- vi. whether all motions, contested matters, and adversary proceedings have been finally resolved.

Fed. R. Bankr. P. 3022, Advisory Comm. Notes (1991) (the “Advisory Committee Notes”). Courts “look[] to the advisory committee’s notes on Bankruptcy Rule 3022[] in seeking guidance as to

the meaning of ‘fully administered.’” *In re JCP Props., Ltd.*, 540 B.R. 596, 605 (Bankr. S.D. Tex. 2015) (citations omitted).

15. The factors listed in the Advisory Committee Notes “merely serve as a guide, however, and each need not be present before the entry of a final decree.” *In re Clayton*, No. 96-20671, 1996 WL 661099, at *1 (5th Cir. 1996) (unpublished) (citation omitted); *see also In re Valence Tech., Inc.*, No. 12-11580-CAG, 2014 WL 5320632, at *4 (Bankr. W.D. Tex. Oct. 17, 2014) (“[I]t is well-established that ‘[t]he continuation of an adversary proceeding . . . is insufficient by itself to keep a case from being considered ‘fully administered.’”) (citations omitted).

16. In addition to the factors set forth in the Advisory Committee Notes, courts have considered whether the plan of reorganization has been substantially consummated. *See, e.g., In re JCP Props., Ltd.*, 540 B.R. at 605 (commenting that “substantial consummation is the pivotal question here to determine the propriety of closing the [case]”). Section 1101(2) of the Bankruptcy Code defines substantial consummation as the: (A) transfer of all or substantially all of the property proposed by the plan to be transferred; (B) assumption by the debtor or by the successor to the debtor under the plan of the business or of the management of all or substantially all of the property dealt with by the plan; and (C) commencement of distribution under the plan.

17. The foregoing factors weigh strongly in favor of closing the Remaining Chapter 11 Case. The Confirmation Order is a final order, the Effective Date of the Plan has occurred, and the Plan is substantially consummated. The Debtors’ property has transferred in accordance with the Plan, and the Reorganized Debtors have assumed the management and control over the Debtors’ businesses. Thus, the Remaining Chapter 11 Case has been “fully administered.” Closing the Remaining Chapter 11 Case will have no impact on any legal entitlements under the Plan, or the

substantive rights of any party in interest. There is simply nothing remaining to do in the Remaining Chapter 11 Case.

18. Accordingly, entry of the Final Decree closing the Remaining Chapter 11 Case is in the best interests of the Reorganized Debtor and is an appropriate use of the Court's equitable powers pursuant to section 105(a) of the Bankruptcy Code.

The Reorganized Debtor respectfully requests that the Court enter the Final Decree granting the relief requested herein as of July 31, 2026, and such other relief as the Court deems appropriate under the circumstances.

Houston, Texas

Dated: July 30, 2026

/s/ Arsalan Muhammad

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Certificate of Service

I certify that on the date herof, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Arsalan Muhammad

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

In re:	)	Chapter 11
	)	
CCS HOLDING, LLC,	)	Case No. 26-90398 (CML)
	)	
Reorganized Debtor.	)	
	)	

FINAL DECREE CLOSING CHAPTER 11 CASE AS OF JULY 31, 2026

Upon the motion (the “Motion”)¹ of the above-captioned reorganized debtor (the “Reorganized Debtor,” and before the Effective Date of the Plan, the “Debtor”) for entry of a final decree (this “Final Decree”) pursuant to section 350(a) of the Bankruptcy Code and Bankruptcy Rule 3022, closing the above captioned chapter 11 case (the “Remaining Chapter 11 Case”) effective as of July 31, 2026, all as more fully set forth in the Motion; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and the *Order of Reference to Bankruptcy Judges* from the United States District Court for the Southern District of Texas, entered May 24, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that it 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 Reorganized Debtor’s estate, its creditors, and other parties in interest; and this Court having found that the Reorganized Debtor’s notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the

¹ Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Motion.

Motion; and this Court having determined that the legal and factual bases set forth in the Motion 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 ORDERED THAT:

1. The Remaining Chapter 11 Case of CCS Holding, LLC, Case No. 26-90398 (CML) is hereby closed, effective as of July 31, 2026; *provided* that this Court shall retain jurisdiction as provided in the Plan, the Confirmation Order, and this Final Decree.

2. The Reorganized Debtor shall file one final post-confirmation report for the period through and including July 31, 2026, and shall not be obligated to file post-confirmation reports after such time. Quarterly disbursements for such period will be paid when due and payable under 28 U.S.C. § 1930(a)(6)(A) and (B).

3. Notwithstanding the relief granted in this Final Decree and any actions taken pursuant to such relief, nothing in this Final Decree shall be deemed: (a) an admission as to the amount of, basis for, or validity of any Claim under the Bankruptcy Code or applicable non-bankruptcy law; (b) a waiver of the rights of the Reorganized Debtor (or any of the Reorganized Debtors) to dispute any Claim on any grounds; (c) a promise or requirement to pay any Claim; (d) a waiver of any Claims or Causes of Action which may exist against any entity; or (e) a waiver or limitation of the rights of the Debtors, the Reorganized Debtors, or any other parties in interest under the Bankruptcy Code or any other applicable law.

4. Entry of this Final Decree is without prejudice to (a) the rights of the Reorganized Debtors or any party in interest to seek to reopen any of the chapter 11 cases for cause pursuant to section 350(b) of the Bankruptcy Code, and (b) the rights of the Reorganized Debtors or any entity authorized pursuant to the Plan, as applicable, to dispute any Claims that were or will be filed

against the Reorganized Debtors in any of their chapter 11 cases or commence any adversary proceeding or contested matter related to any Cause of Action as provided in the Plan and the Confirmation Order.

5. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Bankruptcy Local Rules, are satisfied by such notice.

6. This Final Decree shall be effective as of July 31, 2026 and enforceable upon its entry.

7. The Reorganized Debtor and any entity authorized pursuant to the Plan, and their respective agents, are authorized to take all actions necessary to effectuate the relief granted pursuant to this Final Decree in accordance with the Motion.

8. Nothing in this Final Decree shall change the amount or nature of any distribution, or any other substantive rights, that any Claim against or Interest in any Debtor would have been entitled to under the Plan, the Confirmation Order, the Bankruptcy Code, the Bankruptcy Rules, or otherwise, had this Final Decree not been entered.

9. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Decree.

Houston, Texas

Dated: _____, 2026

HONORABLE CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE