

**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. 337

**ORDER EXTENDING THE DEADLINE FOR THE DEBTORS TO
ASSUME OR REJECT UNEXPIRED LEASES OF NON-RESIDENTIAL REAL
PROPERTY UNDER WHICH ANY OF THE DEBTORS IS A LESSEE**

Upon the motion (the “Motion”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”), granting the Debtors a 90-day extension, through and including June 15, 2026, of the statutory deadline for the Debtors to assume or reject each of the Leases; and upon the First Day Declaration; and upon the statements of counsel made in support of the relief requested in the Motion at the hearing before this Court, if any; and it appearing that this Court has jurisdiction to consider the Motion 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 Motion 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 it appearing that proper and adequate notice of the Motion has been given under

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 ascribed to them in the Motion.

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:

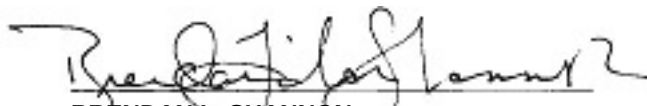
IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED as set forth herein.
2. Pursuant to section 365(d)(4) of the Bankruptcy Code, the deadline under section 365(d)(4) of the Bankruptcy Code for the Debtors to assume or reject the Leases is hereby extended through and including June 15, 2026 (the “Extended Assumption/Rejection Period”).
3. With respect to any lease of nonresidential real property with one or more of 620 NCD LLC, 660 Newport Center Drive LLC, Fashion Island Retail LLC, Irvine Management Company, and The Irvine Company, LLC (collectively, “The Irvine Company” and, any such leases, the “Irvine Company Leases”), as the landlord, pursuant to section 365(d)(4) of the Bankruptcy Code, the deadline under section 365(d)(4) of the Bankruptcy Code for the Debtors to assume or reject the Leases is hereby extended through and including the earlier of (a) June 15, 2026; and (b) the date of the entry of an order confirming a plan, in each case, without prejudice to the Debtors’ rights to seek further extensions of the Extended Assumption/Rejection Period with the consent of the affected Lessors.
4. This Order shall be without prejudice to the Debtors’ rights to seek further extensions of the Extended Assumption/Rejection Period with the consent of the affected Lessors.

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5. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: February 24th, 2026
Wilmington, Delaware



BRENDAN L. SHANNON
UNITED STATES BANKRUPTCY JUDGE