IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
SAGA FORMATIONS, INC., *et al.*,[1]	)	Case No. 24-11161 (BLS)
Debtors.	)	(Jointly Administered)
	)	**Ref. Docket No: 1214**

ORDER AND FINAL DECREE CLOSING
CERTAIN OF THE DEBTORS' CHAPTER 11 CASES

Upon consideration of the *Motion of Plan Administrator for Entry of an Order and Final Decree Closing Certain of the Chapter 11 Cases* (the "Motion")[2] of Timothy Pohl, in his sole capacity as the plan administrator (the "Plan Administrator") for the above-captioned post-effective date debtors (the "Debtors"), for entry of a final decree (this "Final Decree") (a) authorizing the Debtors to close all of the chapter 11 cases (the "Closed Cases") other than Case No. 24-11161 (the "Lead Case"); (b) providing that, subsequent to the entry of the Final Decree, any and all pending or future matters regarding any of the Debtors or the Closed Cases shall be addressed and administered in the Lead Case; (c) waiving certain reporting requirements; (d) amending the caption in the Lead Case; and (e) granting related relief, all as more fully set forth in the Motion; 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

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Saga Formations, Inc. f/k/a Epic Creations, Inc. (9113), Pajeau, Inc. f/k/a Neuron Fuel, Inc. (8758), and Tangible Play, Inc. (9331).

[2] Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

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, 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 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 Motion is GRANTED as set forth herein.

2. Pursuant to section 350 of the Bankruptcy Code, the following chapter 11 cases are hereby closed effective as of the date of the entry of this Order:

   i. Neuron Fuel, Inc., Case No. 24-11162; and

   ii. Tangible Play, Inc., Case No. 24-11163.

3. This Court shall retain jurisdiction as provided in Article XII of the Plan and this Final Decree.

4. The Lead Case shall remain open and shall be administered under the following amended caption:

In re:	Chapter 11
SAGA FORMATIONS, INC.,[1]	Case No. 24-11161 (BLS)
Debtor.	

[1] The last four digits of Saga Formations, Inc. f/k/a Epic Creations, Inc. federal tax identification number are 9113. In addition to the foregoing Debtor, the "Debtors" include certain affiliated entities, a complete list of which, including the last four digits of their federal tax identification numbers and addresses, may be obtained on the website of the Debtors' claims and noticing agent at https://www.veritaglobal.net/epiccreations. All motions, contested matters, and adversary proceedings that remained open as of the closing of such cases, or that are opened after the date thereof, are administered in the remaining chapter 11 case of Saga Formations, Inc., Case No. 24-11161 (BLS).

5. The Clerk of this Court shall enter this Final Decree individually on the docket of each of the Closed Cases and thereafter such dockets shall be marked as "Closed."

6. All motions, contested matters, and adversary proceedings that are pending as of the date of this Final Decree, or that are filed after the date of this Final Decree, with respect to the Debtors will be administered in the Lead Case.

7. The Plan Administrator is authorized to resolve or to object to claims filed against each of the Debtors in the Lead Case, notwithstanding the fact that a claim may have been filed against a Debtor in a Closed Case.

8. The Plan Administrator is authorized to commence and prosecute causes of action with respect to any Debtor in a Closed Case in the Lead Case. For the avoidance of doubt, nothing in the Motion or in this Final Decree shall impair or modify the rights or defenses of any party with respect to any Debtor in a Closed Case or with respect to any Debtor for which there is a Closed Case, including without limitation, with respect to any distributions under the Plan or

the claims reconciliation process, it being understood that all such rights and defenses shall be preserved to the same extent that the Closed Cases not been closed.

9. The Debtors shall pay all fees accrued and owing under 28 U.S.C. § 1930 with respect to disbursements made in the Closed Cases on the date that such fees are due.

10. The final report for the Debtors in the Closed Cases required under Local Rule 3022-1(a)(ii) shall be included as part of a consolidated report for all of the Debtors and filed in connection with the closure of the Lead Case.

11. Entry of this Final Decree is without prejudice to the rights of the Debtors or other parties in interest to seek to reopen any of the Closed Cases for cause pursuant to section 350(b) of the Bankruptcy Code.

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

13. The Debtors and the Plan Administrator are authorized to take all actions necessary to effectuate the relief granted in this Final Decree in accordance with the Motion.

14. Notwithstanding anything to the contrary, the terms and conditions of this Final Decree shall be immediately effective and enforceable upon its entry.

15. 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 against the Debtors under the Bankruptcy Code or other applicable non-bankruptcy law; (b) a waiver of the rights of the Debtors or any other parties in interest to dispute any claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an assumption, adoption, or rejection of any agreement, contract, or lease

under section 365 of the Bankruptcy Code; (e) an admission as to the validity, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (f) a waiver of any claims or causes of action that may exist against any entity; or (g) a waiver or limitation of the rights of the Debtors or any other parties in interest under the Bankruptcy Code or any other applicable law.

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

Dated: September 24th, 2026
Wilmington, Delaware

BRENDAN L. SHANNON
UNITED STATES BANKRUPTCY JUDGE