Docket #0159 Date Filed: 08/20/2026

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Order Filed on August 20, 2026
by Clerk
U.S. Bankruptcy Court
District of New Jersey

In re: POOLIN TECHNOLOGY PTE. LTD., *et al.*, [1] Debtors.	Case No. 26-18325 (EJO) Chapter 11 (Jointly Administered) Judge: Eamonn J. O'Hagan

FINAL ORDER (I) AUTHORIZING DEBTORS TO PAY CERTAIN TAXES AND FEES, (II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS, AND (III) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered two (2) through seven (7), is

ORDERED.

DATED: August 20, 2026

Honorable Eamonn J. O'Hagan
United States Bankruptcy Judge

[1] The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtors' federal tax identification number, are: Poolin Technology Pte. Ltd., a Singapore Private Limited Company; Lonestar Dream Inc. (5105); and Lonestar Taproot LLC (4118). The location of the Debtors' service address for purposes of these Chapter 11 Cases is: c/o Michael DuFrayne, CRO, 2564 US Highway 1, PMB #16884166, Lawrence, NJ 08648.

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Upon consideration of the motion (the "Motion")[1] of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of a final order (i) authorizing the Debtors to pay certain Taxes and Fees, (ii) authorizing financial institutions to honor and process related checks and transfers, (iii) granting such other and further relief as more fully set forth in the Motion; and upon the *Declaration of Michael DuFrayne in Support of Debtors' Chapter 11 Petitions and First Day Motions* [ECF No. 2] (the "First Day Declaration"); and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order Of Reference From The United States District Court For The District Of New Jersey* entered July 23, 1984, and amended on June 6, 2025 (Bumb C.J.); and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Debtors' notice of the Motion and opportunity for hearing on the Motion were appropriate and that no other notice need be provided under the circumstances; and this Court having determined that the legal and factual bases set forth in the Motion and at the hearing thereon establish just cause for the relief granted herein; and upon all of the proceedings before this Court; and after due deliberation and sufficient cause appearing therefor, it is **HEREBY ORDERED THAT**:

1. The Motion is **GRANTED** on a final basis as set forth herein.

2. The Debtors are authorized, but not directed, in their discretion, on a final basis, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the Taxes and Fees

[1] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

(including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of these Chapter 11 Cases at such time as the Taxes and Fees become payable in accordance with applicable law; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a post-petition basis, including, for avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or paying any Taxes and Fees arising as a result of the Audits or Assessments; provided that the Debtors shall not be required to pay any Taxes and Fees before such Taxes and Fees are due to the applicable Authority. Notwithstanding anything to the contrary herein or in the Motion, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any "straddle" period amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts, and the payment of such amount shall, upon order of the Court, be refunded to the Debtors.

3. The Debtors' banks and financial institutions (collectively, the "Banks") are authorized, at the Debtors' request, on a final basis, to receive, process, honor, and pay, to the extent of cleared and sufficient funds on deposit, any and all checks issued or to be issued, credit card payments, or electronic fund transfers requested or to be requested by the Debtors relating to this Final Order. The Banks shall not be liable to any party on account of: (a) following the Debtors' representations, instructions, or presentations as to any order of the Court (without any

duty of further inquiry); (b) honoring any prepetition checks, drafts, or wires in a good faith belief or upon a representation by the Debtors that the Court has authorized such prepetition check, draft, or wire; or (c) an innocent mistake made despite implementation of reasonable handling procedures. The Banks may rely on the representations of the Debtors regarding checks that were drawn, credit card payments made, or instructions issued by the Debtors before the Petition Date, and the payments should be honored post-petition pursuant to an order of this Court.

4. Notwithstanding anything to the contrary provided herein, no Taxes or Fees that are past due will be paid pursuant to this Final Order.

5. The Debtors are further authorized but not directed to settle some or all of the prepetition Taxes and Fees for less than their face amount without further notice of hearing.

6. The Debtors are further authorized, but not directed, on a final basis, to settle some or all of the prepetition Taxes and Fees for less than their face amount without further notice or hearing.

7. Notwithstanding anything to the contrary herein or in the Motion, the Debtors are authorized, but not directed, on a final basis, to file amended tax returns, including for prepetition periods, and pay any Taxes and Fees in connection therewith.

8. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Final Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

9. The Debtors are authorized, but not directed, on a final basis, to issue new post-petition checks or effect new post-petition credit card payments or electronic funds transfers in

replacement of any checks, credit card payments, or transfer requests on account of any payments of prepetition Taxes and Fees that are dishonored or rejected as a result of the commencement of the Debtors' Chapter 11 Cases.

10. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an admission as to the validity of any claim against the Debtors; (b) a waiver of the Debtors' rights to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Final Order or the Motion; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) a waiver or limitation of the Debtors' rights under the Bankruptcy Code or any other applicable law; or (g) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) satisfied pursuant to the Motion are valid, and the Debtors expressly reserve their rights with respect to all of the foregoing.

11. Nothing in this Final Order, the Motion, or any actions taken pursuant hereto is intended to or shall (a) confer upon any third party any rights or remedies whatsoever, (b) grant any party the status of a third-party beneficiary, (c) be enforceable by any third party, or (d) enhance the status of any claim held by any person or entity. Nothing herein shall be deemed to convert the priority of any claim from a prepetition claim into an administrative expense claim.

12. Nothing in this Final Order or any action taken by the Debtors in furtherance of the implementation hereof shall be deemed to constitute an assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code, and all of the Debtors'

rights with respect to such matters are expressly reserved.

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

14. The requirement set forth in Bankruptcy Local Rule 9013-1(a)(3) that any motion be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the Motion or otherwise waived.

15. Notwithstanding any Bankruptcy Rule to the contrary, the terms and conditions of this Final Order are immediately effective and enforceable upon entry.

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

17. Any party may move for modification of this Final Order upon notice to the United States Trustee, counsel to the Debtors, and counsel to the committee appointed in these Chapter 11 Cases.

18. Nothing in this Final Order authorizes the Debtors to accelerate any payments not otherwise due.

19. The Debtors shall maintain a matrix or schedule of payments made pursuant to this Final Order, including the following information: (a) the names of the payee; (b) the nature, date and amount of the payment; (c) the category or type of payment as characterized in the Motion; (d) the Debtor or Debtors that made the payment. The Debtors shall provide a copy of such matrix or schedule to the U.S. Trustee and the committee appointed in these chapter 11 cases within seven

(7) days of the end of each calendar month beginning upon entry of this Final Order and ending upon entry of an order confirming a plan or dismissing or converting these Chapter 11 Cases.

20. To the extent the Debtors have overpaid any Taxes and Fees, the Debtors are authorized, but not directed, to seek a credit or a refund.

21. The Debtor's rights to contest the validity or priority of any Taxes and fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to Audits that have been completed, are in progress, or arise from post-petition periods.

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