Something in dmesg regarding loop device while/after you shutdown the VEs?

My guess is that gentoo openrc shutdown scripts inside VE remove all loop devices (losetup -d ...). Then first VE shutdowns it cannot delete
/dev/loop0 since it is still mounted by second VE and then the second VE shuts down it has no problem removing /dev/loop0

You can try to contact Roy Marples - the author of openrc
and ask him at http://roy.marples.name/