

IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re

AN GLOBAL LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 23-11294 (JKS)

(Jointly Administered)

Objection Deadline: May 23, 2024 at 4:00 p.m. (ET)

**NOTICE OF FILING OF MONTHLY STAFFING REPORT AND
COMPENSATION REPORT BY DELOITTE ASESORÍA FINANCIERA, S.C.
FOR THE PERIOD FROM DECEMBER 1, 2023 THROUGH DECEMBER 31, 2023**

PLEASE TAKE NOTICE that, on December 21, 2023, the Court entered the *Order Authorizing the Employment and Retention of Deloitte Asesoría Financiera, S.C. to Provide Certain Management and Consulting Services to AgileThought Digital Solutions S.A.P.I de C.V., Anzen Soluciones S.A. de C.V., and Faktos Inc., S.A.P.I de C. V.* [Docket No. 549] (the “Retention Order”) approving, among other things, the retention and employment of Deloitte Asesoría Financiera, S.C. (the “Deloitte AF”).

PLEASE TAKE FURTHER NOTICE that, in accordance with paragraphs 3(c) through 3(e) of the Retention Order, attached hereto as Exhibit A is Deloitte AF’s staffing and compensation report (the “Report”) for the period of December 1, 2023 through December 31, 2023 (the “Reporting Period”). The Report includes (i) names and functions filled of the

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number or registration number in the applicable jurisdiction, are: AN Global LLC (5504); AgileThought, Inc. (2509); 4th Source, LLC (7626); AgileThought Brasil Servicios de Consultoria Em Software (01-20); AgileThought Digital Solutions, S.A.P.I. de C.V. (3KR0); AgileThought México S.A. de C.V. (7E46); AgileThought, LLC (7076); AGS Alpama Global Services USA, LLC (0487); AN Extend, S.A. de C.V. (1D80); AN Evolution, S. de R.L. de C.V. (7973); AN UX, S.A. de C.V. (7A42); Cuarto Origen, S. de R.L. de C.V. (0IQ9); Entrepids México, S.A. de C.V. (OCYA); Facultad Analytics, S.A.P.I. de C.V. (6G37); Faktos Inc., S.A.P.I. de C.V. (3LLA); IT Global Holding LLC (8776); Tarnow Investment, S.L. (No Tax ID); and Anzen Soluciones, S.A. de C.V. (No Tax ID). The Debtors’ headquarters are located at 222 W. Las Colinas Boulevard, Suite 1650E, Irving, Texas 75039.



individuals assigned; (ii) summary charts which describe the services provided, identify the compensation earned by each Deloitte AF professional; and (iii) the calculation of the Value-Added Tax (VAT) charged in accordance with Deloitte AF's engagement letter. Deloitte AF did not incur any expenses during the Reporting Period. Time records are appended to the Report.

PLEASE TAKE FURTHER NOTICE that any responses or objections (the "Objections") to the Report shall be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the District of Delaware and shall be filed with the Court in accordance with the customary practices of the Court. Objections must be filed and served on counsel to the Debtors, Hughes Hubbard & Reed LLP, One Battery Park Plaza, New York, New York 10004 (Kathryn A. Coleman, Esq. (katie.coleman@hugheshubbard.com) and Jeffrey S. Margolin, Esq. (jeff.margolin@hugheshubbard.com)) and Potter Anderson & Corroon LLP, 1313 North Market Street, 6th Floor, Wilmington, Delaware 19801 (Jeremy W. Ryan, Esq. (jryan@potteranderson.com) and Gregory J. Flasser (gflasser@potteranderson.com)), no later than **May 23, 2024 at 4:00 p.m. (Eastern Time)**. (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that, in accordance with the Retention Order, if no Objection to the Report is filed and served by the Objection Deadline, all staffing and compensation provided in the Report shall not be subject to further review by the Court.

Remainder of page intentionally left blank.

Dated: May 9, 2024
Wilmington, Delaware

Respectfully submitted,

/s/ Gregory J. Flasser

Jeremy W. Ryan (No. 4057)

R. Stephen McNeill (No. 5210)

Gregory J. Flasser (No. 6154)

Sameen Rizvi (No. 6902)

POTTER ANDERSON & CORROON LLP

1313 North Market Street, 6th Floor

Wilmington, Delaware 19801

Telephone: (302) 984-6000

Facsimile: (302) 658-1192

E-mail: jryan@potteranderson.com

gflasser@potteranderson.com

rmcneill@potteranderson.com

srizvi@potteranderson.com

and

Kathryn A. Coleman

Christopher Gartman

Jeffrey S. Margolin

HUGHES HUBBARD & REED LLP

One Battery Park Plaza

New York, NY 10004-1482

Telephone: (212) 837-6000

Facsimile: (212) 422-4726

E-mail: katie.coleman@hugheshubbard.com

chris.gartman@hugheshubbard.com

jeff.margolin@hugheshubbard.com

Counsel for the Debtors and Debtors-in-Possession

Exhibit A



AgileThought - Accrued Fees - December 2023
 Value Creation & Restructuring Services
 Deloitte Asesoría Financiera S.C.

Monthly summary by workstream (for invoicing)

Date		Total (Hours)			Total (USD)			Total (USD)	VAT (16%)	Invoice total
From	To	Interim Support	Tax Analysis	Valuation	Interim Support	Tax Analysis	Valuation			
1-Dec	31-Dec	57.3	111.5	316.5	46,018	81,473	150,000	277,491	44,399	321,890


AgileThought - Accrued Fees - December 2023

Value Creation & Restructuring Services

Deloitte Asesoría Financiera S.C.

Hourly Fees	
J.J. Perojo	\$1,140.00
E. Flores	\$760.00

Task	Date	Total (Hours)		Total (USD)		Total (USD)
		J.J. Perojo	E. Flores	J.J. Perojo	E. Flores	
Closing plan call with Manuel Senderos and external advisors	1-Dec	0	0.5	\$0.00	\$380.00	\$380.00
Update for BT	1-Dec	0.5	0.5	\$570.00	\$380.00	\$950.00
Project Thunder follow up call	5-Dec	0	0.5	\$0.00	\$380.00	\$380.00
Closing plan call with Manuel Senderos and external advisors	5-Dec	0	0.8	\$0.00	\$608.00	\$608.00
Biweekly report: active projects, active and inactive personnel	5-7 dic	2	13	\$2,280.00	\$9,880.00	\$12,160.00
Empoloyee migration call with M. Franco to discuss documents, contracts	6-Dec	0	0.5	\$0.00	\$380.00	\$380.00
Project Thunder follow up call	7-Dec	0	0.5	\$0.00	\$380.00	\$380.00
Project Thunder follow up call	11-Dec	0	0.5	\$0.00	\$380.00	\$380.00
Closing plan call with Manuel Senderos and external advisors	12-Dec	0	0.2	\$0.00	\$152.00	\$152.00
Empoloyee migration call with M. Franco to discuss documents, contracts	13-Dec	0	0.5	\$0.00	\$380.00	\$380.00
Project Thunder follow up call	14-Dec	0	0.5	\$0.00	\$380.00	\$380.00
Closing follow up call	15-Dec	0	0.8	\$0.00	\$608.00	\$608.00
Project Thunder follow up call	18-Dec	0	0.5	\$0.00	\$380.00	\$380.00
Closing plan call with Manuel Senderos and external advisors	19-Dec	0	0.7	\$0.00	\$532.00	\$532.00
Biweekly report: active projects, active and inactive personnel	19-21 dic	2	14	\$2,280.00	\$10,640.00	\$12,920.00
Empoloyee migration call with M. Franco to discuss documents, contracts	20-Dec	0	0.5	\$0.00	\$380.00	\$380.00
Project Thunder follow up call	21-Dec	0	0.5	\$0.00	\$380.00	\$380.00
Closing follow up call	22-Dec	0	0.8	\$0.00	\$608.00	\$608.00
Preparation of closing schedules and migration lists		1	6	\$1,140.00	\$4,560.00	\$5,700.00
Empoloyee migration call with M. Franco to discuss documents, contracts	27-Dec	0	0.2	\$0.00	\$152.00	\$152.00
Closing follow up call	29-Dec	0	0.8	\$0.00	\$608.00	\$608.00
Update of closing schedules and migration lists	26-29 dic	1	8	\$1,140.00	\$6,080.00	\$7,220.00
Total		6.5	50.8	\$7,410.00	\$38,608.00	\$46,018.00
				16%	84%	100%



AgileThought - Accrued Fees - December 2023
 Value Creation & Restructuring Services
 Deloitte Asesoria Financiera S.C.

Hourly Fees	
J.J. Perojo	\$1,140.00
E. Flores	\$760.00
E. Revilla	\$1,140.00
E. Vivanco	\$1,140.00
C. Valenzuela	\$720.00
H. Monsreal	\$720.00
Erika Flores	\$640.00
E. Huerta	\$580.00
I. Brito	\$490.00
A. Gudino	\$490.00

Task	Date	Total (Hours)										Total (USD)											
		J.J. Perojo	E. Flores	E. Revilla	E. Vivanco	C. Valenzuela	H. Monsreal	Erika Flores	E. Huerta	I. Brito	A. Gudino	J.J. Perojo	E. Flores	E. Revilla	E. Vivanco	C. Valenzuela	H. Monsreal	Erika Flores	E. Huerta	I. Brito	A. Gudino	Total (USD)	
Preparation of presentation for the dec07 call with the client	6-Dec		0.5				2.0			2.0			\$0.00	\$360.00	\$0.00	\$0.00	\$1,440.00	\$0.00	\$1,290.00	\$1,100.00	\$0.00	\$0.00	\$4,230.00
Call with the client to discuss Outstanding Intercompany Balances / Going Forward	7-Dec		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0			\$0.00	\$760.00	\$1,140.00	\$1,140.00	\$720.00	\$0.00	\$640.00	\$580.00	\$0.00	\$0.00	\$4,980.00
Analysis of the information provided in the third support	11-15 dic				5.9	5.9	5.9	5.9	15.9	15.9			\$0.00	\$0.00	\$6,726.00	\$6,726.00	\$4,248.00	\$0.00	\$10,176.00	\$9,222.00	\$0.00	\$0.00	\$37,098.00
Elaboration of the slides with the summary	21-Dec		0.5	1.5	0.0	0.0	1.0	1.0	1.0	1.0			\$570.00	\$1,140.00	\$0.00	\$0.00	\$720.00	\$0.00	\$640.00	\$590.00	\$0.00	\$0.00	\$3,650.00
Call with client to explain the result	22-Dec		1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0			\$1,140.00	\$760.00	\$1,140.00	\$1,140.00	\$720.00	\$0.00	\$640.00	\$580.00	\$0.00	\$0.00	\$6,120.00
Elaboration of the memorandum	28-Dec			1.0	1.0	1.0	4.0			4.0			\$0.00	\$760.00	\$1,140.00	\$1,140.00	\$2,680.00	\$0.00	\$2,560.00	\$2,320.00	\$0.00	\$0.00	\$10,860.00
Meeting review the information shared by the company's management and call with client in order to understand the info	19-Dec				1.0	1.0			1.0				\$0.00	\$0.00	\$0.00	\$1,140.00	\$0.00	\$720.00	\$0.00	\$0.00	\$490.00	\$490.00	\$2,840.00
Analysis and process the information	19-Dec				0.3	0.5			0.5				\$0.00	\$0.00	\$0.00	\$0.00	\$360.00	\$0.00	\$0.00	\$735.00	\$980.00	\$0.00	\$2,075.00
Analysis of the cons and pros of alternatives for the elimination of the intercompany accounts receivables and payables	20-Dec				0.3	0.5			0.5				\$0.00	\$0.00	\$0.00	\$365.00	\$0.00	\$360.00	\$0.00	\$0.00	\$980.00	\$1,470.00	\$3,095.00
Elaboration of the slides with the summary of the alternatives	20-Dec				1.8	3.0			3.0				\$0.00	\$0.00	\$0.00	\$1,995.00	\$0.00	\$2,160.00	\$0.00	\$0.00	\$490.00	\$980.00	\$5,625.00
Call with client to explain the alternatives	21-Dec				0.5	0.5			0.5				\$0.00	\$0.00	\$0.00	\$570.00	\$0.00	\$360.00	\$0.00	\$0.00	\$0.00	\$0.00	\$930.00
Total			1.5	5.0	8.9	12.4	14.9	5.5	24.9	24.9	5.5	8.0	\$1,710.00	\$3,800.00	\$10,146.00	\$14,136.00	\$10,728.00	\$3,960.00	\$15,936.00	\$14,442.00	\$2,695.00	\$3,920.00	\$81,473.00



AgileThought - Accrued Fees from November 20th to January 2024
Valuation Services
Deloitte Asesoría Financiera S.C.

Task	Date	Total (Hours)						
		JC Quero	Rodolfo Martínez	Jaime Bonilla	Carlos Jiménez	Christian Ávila	Jimena Sánchez	
Kick off meeting, general understanding of the project and access to the data room	1-Nov	1		1				
Galicia meeting and understanding of the valuation purpose	3-Nov	1		1	1			
Meeting with Christoph Majeske, Lee Haspel, Jordan Kravette & Anabel Álvarez regarding the operational aspects of the Entities (i.e. main commercial activities, main clients, main products, future strategy, etc.)	7-Nov							
Analyze the historic financial information of each Entity (Profit & Loss Statement and Balance Sheet).	01-16 nov	1.5		1.5	1.5	1.5	1.5	
Industry research in diverse databases, reading of AgileThought's 10ks and transfer pricing reports	01-16 nov			4	8	8	24	
Understand and analyze the projections prepared by the Client which consist of budgets (one year) and long-term plans.	01-16 nov			1	10	8	24	
Design and develop a financial individual model in Excel, according to each Entity operating structure and characteristics. These models included the historical and forecasted financial information provided and prepared by Management.	01-16 nov			5	9	2	20	
Meeting with Anabel, accountant of AT, regarding particulars of AgileThought & the Mexican Entities	16-Nov	1.5		1.5	1.5	1.5	1.5	
New projections provided by management of AgileThought and the Mexican Entities	19-Nov							
Analysis and Incorporation of the new projections to our financial models, including normalization adjustments to the financial statements.	19-25 nov	1		4	4	2	16	
Analysis of the consolidated valuation	24-Nov	1		1	1	1	1	
Update for BT	24-Nov	0.6		0.6	0.6	0.6	0.6	
Call with Eduardo Reyes to discuss budget 2024	28-Nov	1.2		1.2	1.2	1.2	1.2	
Analysis of the valuation inputs with Cristoph Majeske and Jordan Karavette (BT)	29-Nov	0.8		0.8	0.8	0.8	0.8	
Discussion of the preliminary results with BT regarding the valuation results of the Entities	22-Dec	1.5		1.5	1.5	1.5	1.5	
Elaboration of Draft Reports								
1. Elaboration of three valuation reports for Internal Purposes in English considering the following assumptions: (i) AgileThought consolidated valuation assuming a terminal value under a going concern premise, (ii) Anzen & SAPIs individual valuation assuming a terminal value and a going concern premise, & (iii) Anzen & SAPIs individual valuation assuming an attrition rate analysis with a definite projection period.	01-15 jan	1.5	1.5		10	11	10	
2. Valuation for Tax Purposes in Spanish considering the following assumptions: (i) Anzen individual valuation assuming an attrition rate analysis with a definite projection period & (ii) SAPIs individual valuation assuming an attrition rate analysis with a definite projection period.	01-15 jan				10	10	10	
Total Hours		12.6	1.5	36.1	80.1	54.1	132.1	
Rates Per Hour (No VAT)		1,140	1,140	720	640	580	490	
Total Revenue (\$USD)		14,364	1,710	25,992	51,264	31,378	64,729	189,437