

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

AN Global, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 23-11294 (JKS)

(Joint Administration Requested)

Re: Docket No. 6 and 48

**CERTIFICATION OF COUNSEL REGARDING DEBTORS' MOTION FOR
ENTRY OF INTERIM AND FINAL ORDERS (A) AUTHORIZING DEBTORS
TO PAY (I) PREPETITION EMPLOYEE OBLIGATIONS, (II) PREPETITION
WITHHOLDING OBLIGATIONS, AND (III) POSTPETITION EMPLOYEE
OBLIGATIONS IN THE ORDINARY COURSE, AND (B) AUTHORIZING
BANKS TO HONOR RELATED TRANSFERS**

The undersigned hereby certifies as follows:

1. On August 28, 2023, the above-captioned debtors and debtors in possession (the "Debtors") filed *the Debtors' Motion for Entry of Interim and Final Orders (A) Authorizing Debtors to Pay (I) Prepetition Employee Obligations, (II) Prepetition Withholding Obligations, and (III) Postpetition Employee Obligations in the Ordinary Course, and (B) Authorizing Banks to Honor Related Transfers* [Docket No. 6] (the "Motion") with the United States Bankruptcy Court for the District of Delaware (the "Court").

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 Holding Corp. (9629); 4th Source Mexico, LLC (7552); 4th Source, LLC (7626); AgileThought Brasil-Consultoria Em Tecnologia LTDA (01-42); AgileThought Brasil Servicos de Consultoria Em Software (01-20); AgileThought Costa Rica S.A. (6822); AgileThought Digital Solutions, S.A.P.I. de C.V. (3KR0); AgileThought México S.A. de C.V. (7E46); AgileThought, LLC (7076); AgileThought Servicios Administrativos, S.A. de C.V. (4AG1); AgileThought Servicios México S.A. de C.V. (8MY5); AgileThought, S.A.P.I. de C.V. (No Tax ID); AGS Alpama Global Services USA, LLC (0487); AN Data Intelligence, S.A. de C.V. (8173); AN Extend, S.A. de C.V. (1D80); AN Evolution, S. de R.L. de C.V. (7973); AN USA (5502); 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); Entrepids Technology Inc. (No Tax ID); Facultas Analytics, S.A.P.I. de C.V. (6G37); Faktos Inc., S.A.P.I. de C.V. (3LLA); IT Global Holding LLC (8776); and QMX Investment Holdings USA, Inc. (9707); AgileThought Argentina, S.A. (No Tax ID); AGS Alpama Global Services México, S.A. de C.V. (No Tax ID); and Tarnow Investment, S.L. (No Tax ID). The Debtors' headquarters are located at 222 W. Las Colinas Boulevard, Suite 1650E, Irving, Texas 75039.



2. Pursuant to the *Interim Order (A) Authorizing the Debtors to (I) Pay Prepetition Employee Obligations, (II) Prepetition Withholding Obligations, and (III) Postpetition Employee Obligations in the Ordinary Course, and (B) Authorizing Banks to Honor Related Transfers* [Docket No. 48] entered on August 29, 2023 (the “Interim Order”) and the *Omnibus Notice of Second Day Hearing to be Held on October 4, 2023 at 2:00 p.m. (ET)* [Docket No. 70] filed on August 31, 2023, respectively, any objection or response to the final relief requested in the Motion was to be filed and served so as to be received by no later than September 14, 2023 at 4:00 p.m. (ET) (the “Objection Deadline”).²

3. Prior to the Objection Deadline, the Debtors received an informal response (the “Informal Response”) from the Committee. Other than the Informal Response, the Debtors received no other responses to the Motion and no objections or responses have been filed on the Docket. The Informal Response was resolved by revisions to the Proposed Order, and such revised order is attached hereto as **Exhibit A** (the “Revised Order”). For the convenience of the Court and all parties in interest, a blackline of the Revised Order against the Proposed Order is attached hereto as **Exhibit B**.

WHEREFORE, the Debtors respectfully request that the proposed form of order granting the relief requested in the Motion, attached hereto as **Exhibit A**, be entered at the earliest convenience of the Court.

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² The objection deadline was extended until September 27, 2023 at 4:00 p.m. for the Official Committee of Unsecured Creditors (the “Committee”).

Dated: October 6, 2023
Wilmington, Delaware

Respectfully submitted,

/s/ R. Stephen McNeill

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

rmcneill@potteranderson.com

gflasser@potteranderson.com

srizvi@potteranderson.com

and

Kathryn A. Coleman

Christopher Gartman

Jeffrey S. Margolin

Elizabeth A. Beitler

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

elizabeth.beitler@hugheshubbard.com

Counsel for the Debtors and Debtors-in-Possession

EXHIBIT A

(Revised Proposed Order)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

AN GLOBAL LLC,¹

Debtors.

Chapter 11

Case No. 23-11294 (JKS)

(Jointly Administered)

Re: Docket Nos. 6 and 48

**FINAL ORDER (A) AUTHORIZING DEBTORS TO PAY (I) PREPETITION
EMPLOYEE OBLIGATIONS, (II) PREPETITION WITHHOLDING OBLIGATIONS,
AND (III) POSTPETITION EMPLOYEE OBLIGATIONS IN THE ORDINARY
COURSE, AND (B) AUTHORIZING BANKS TO HONOR RELATED TRANSFERS**

Upon the motion (the “Motion”)² filed by the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), pursuant to sections 105, 363, 503, 507(a)(4), 507(a)(5), 541, 1107 and 1108 of title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”) and Bankruptcy Rules 6003 and 6004(h), seeking entry of an order: (a) authorizing, but not directing, the Debtors to continue to honor and pay (i) all prepetition employee obligations as described more fully in the Motion, (ii) all prepetition federal and state

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 Holding Corp. (9629); 4th Source Mexico, LLC (7552); 4th Source, LLC (7626); AgileThought Brasil-Consultoria Em Tecnologia LTDA (01-42); AgileThought Brasil Servicos de Consultoria Em Software (01-20); AgileThought Costa Rica S.A. (6822); AgileThought Digital Solutions, S.A.P.I. de C.V. (3KR0); AgileThought México S.A. de C.V. (7E46); AgileThought, LLC (7076); AgileThought Servicios Administrativos, S.A. de C.V. (4AG1); AgileThought Servicios México S.A. de C.V. (8MY5); AgileThought, S.A.P.I. de C.V. (No Tax ID); AGS Alpama Global Services USA, LLC (0487); AN Data Intelligence, S.A. de C.V. (8I73); AN Extend, S.A. de C.V. (1D80); AN Evolution, S. de R.L. de C.V. (7973); AN USA (5502); 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); Entrepids Technology Inc. (No Tax ID); Facultas Analytics, S.A.P.I. de C.V. (6G37); Faktos Inc., S.A.P.I. de C.V. (3LLA); IT Global Holding LLC (8776); and QMX Investment Holdings USA, Inc. (9707); AgileThought Argentina, S.A. (No Tax ID); AGS Alpama Global Services México, S.A. de C.V. (No Tax ID); and Tarnow Investment, S.L. (No Tax ID). The Debtors’ headquarters are located at 222 W. Las Colinas Boulevard, Suite 1650E, Irving, Texas 75039.

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

withholding obligations, (iii) postpetition employee obligations in the ordinary course, and (b) authorizing all banks to honor the Debtors' prepetition transfers for payment of any of the foregoing and prohibiting banks from placing holds on, or attempting to reverse, any transfers on account of the foregoing; and upon the *Declaration of James S. Feltman, Chief Restructuring Officer of the Debtors, in Support of First Day Relief*; 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 these Chapter 11 Cases and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors and other parties-in-interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, the Court hereby ORDERS that:

1. The Motion is GRANTED on a final basis as set forth herein.
2. The Debtors are authorized, in their discretion, to continue to honor and pay all prepetition Employee Obligations, including, without limitation, amounts earned by non-insider Employees pursuant to the Debtors' 2023 incentive compensation program, in the ordinary course of business as they come due.

3. The Debtors are authorized, but not directed, to pay all prepetition amounts owing to the Exports and Independent Contractors for their services in the ordinary course of business as they come due in an amount not to exceed \$1,650,000.

4. No payment to, or on behalf of, any individual Employee or Exports or Independent Contractor on account of prepetition Employee Obligations shall exceed the amounts afforded priority status by sections 507(a)(4) and 507(a)(5) of the Bankruptcy Code, except for (i) amounts that the Debtors are obligated to pay to Employees at termination pursuant to applicable law, which the Debtors are authorized to pay in full in the amounts required by such applicable law; and (ii) amounts paid to non-insider Employees pursuant to the Debtors' 2023 incentive compensation program.

5. The Debtors are authorized, in their discretion, to continue to honor and pay all Reimbursable Expenses, including any such prepetition expenses.

6. The Debtors are authorized, in their discretion, to honor and continue their programs, policies and practices, with respect to the Employee Obligations that were in effect as of the Petition Date, in the ordinary course of business.

7. The Debtors are authorized, in their discretion, to pay any obligations in connection with the Health Plans in the ordinary course of business, including any premiums or administrative fees.

8. All of the Debtors' banks are authorized to receive, process, honor and pay any and all checks or electronic transfers drawn on the Debtors' payroll and general disbursement accounts related to Employee Obligations and Reimbursable Expenses, authorized by this Order, whether presented before or after the Petition Date, provided that sufficient funds are on deposit in the applicable accounts to cover such payments.

9. To the extent that any employment or related agreements may be deemed executory contracts within the meaning of section 365 of the Bankruptcy Code, the Debtors do not at this time seek authority to assume such contracts, and no relief is granted in respect thereof.

10. The Debtors are authorized, but not directed, to pay severance to non-insiders in the ordinary course of business up to a cap of \$3,300,000 in the aggregate, as described in the Motion.

11. Nothing in this Order shall be deemed to authorize any payment, including amounts for bonuses, incentives, or severance, to insiders of the Debtors or that are otherwise subject to sections 503(c)(1) or 503(c)(2) of the Bankruptcy Code.

12. Notwithstanding anything to the contrary herein, the Debtors are authorized to pay all Payroll Taxes to the applicable taxing authorities; provided that, for the avoidance of doubt, nothing in this Order is authorizing the Debtors to pay any past due taxes.

13. Notwithstanding any applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

14. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

15. The Court shall retain jurisdiction with respect to all matters arising from or relating to the interpretation or implementation of this Order.

EXHIBIT B

(Blackline)

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re

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Debtors.

Chapter 11

Case No. 23-11294 (~~—~~JKS)

(Jointly Administered)

Re: ~~D.I. ———~~ Docket Nos. 6 and 48

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prepetition employee obligations as described more fully in the Motion, (ii) all prepetition federal and state withholding obligations, (iii) postpetition employee obligations in the ordinary course, and (b) authorizing all banks to honor the Debtors' prepetition transfers for payment of any of the foregoing and prohibiting banks from placing holds on, or attempting to reverse, any transfers on account of the foregoing; and upon the *Declaration of James S. Feltman, Chief Restructuring Officer of the Debtors, in Support of First Day Relief*; 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 these Chapter 11 Cases and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors and other parties-in-interest; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, the Court hereby ORDERS that:

1. The Motion is GRANTED on a final basis as set forth herein.
2. The Debtors are authorized, in their discretion, to continue to honor and pay all prepetition Employee Obligations, including, without limitation, amounts earned by non-insider Employees pursuant to the Debtors' 2023 incentive compensation program, in the ordinary course of business as they come due.

3. The Debtors are authorized, but not directed, to pay all prepetition amounts owing to the ~~Temporary Employees~~Exports and Independent Contractors for their services in the ordinary course of business as they come due in an amount not to exceed \$1,650,000.

4. No payment to, or on behalf of, any individual Employee or ~~Temporary Employee~~Exports or Independent Contractor on account of prepetition Employee Obligations shall exceed the amounts afforded priority status by sections 507(a)(4) and 507(a)(5) of the Bankruptcy Code, except for (i) amounts that the Debtors are obligated to pay to Employees at termination pursuant to applicable law, which the Debtors are authorized to pay in full in the amounts required by such applicable law; and (ii) amounts paid to non-insider Employees pursuant to the Debtors' 2023 incentive compensation program.

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by this Order, whether presented before or after the Petition Date, provided that sufficient funds are on deposit in the applicable accounts to cover such payments.

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11. Nothing in this Order shall be deemed to authorize ~~the any~~ payment ~~of any,~~ including amounts for bonuses, incentives, or severance ~~payments,~~ to insiders of the Debtors or that are otherwise subject to sections 503(c)(1) or 503(c)(2) of the Bankruptcy Code.

12. Notwithstanding anything to the contrary herein, the Debtors are authorized to pay all Payroll Taxes to the applicable taxing authorities; provided that, for the avoidance of doubt, nothing in this Order is authorizing the Debtors to pay any past due taxes.

~~13. Notwithstanding anything in this Order to the contrary, the relief granted herein shall be subject to the orders authorizing postpetition financing and the use of cash collateral and any applicable budget thereunder.~~

13. ~~14.~~ Notwithstanding any applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

14. ~~15.~~ The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

15. ~~16.~~ The Court shall retain jurisdiction with respect to all matters arising from or relating to the interpretation or implementation of this Order.