

UNITED STATES BANKRUPTCY COURT

DISTRICT OF Delaware

In Re. AN Global LLC

§
§
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§

Case No. 23-11294

Lead Case No. 23-11294

Debtor(s)

☒ Jointly Administered

Monthly Operating Report

Chapter 11

Reporting Period Ended: 12/31/2024

Petition Date: 08/27/2023

Months Pending: 16

Industry Classification: 5 4 1 5

Reporting Method:

Accrual Basis ☒

Cash Basis ☐

Debtor's Full-Time Employees (current):

0

Debtor's Full-Time Employees (as of date of order for relief):

0

Supporting Documentation (check all that are attached):

(For jointly administered debtors, any required schedules must be provided on a non-consolidated basis for each debtor)

- ☒ Statement of cash receipts and disbursements
- ☒ Balance sheet containing the summary and detail of the assets, liabilities and equity (net worth) or deficit
- ☒ Statement of operations (profit or loss statement)
- ☐ Accounts receivable aging
- ☐ Postpetition liabilities aging
- ☐ Statement of capital assets
- ☐ Schedule of payments to professionals
- ☐ Schedule of payments to insiders
- ☐ All bank statements and bank reconciliations for the reporting period
- ☐ Description of the assets sold or transferred and the terms of the sale or transfer

/s/ Gregory J. Flasser

Signature of Responsible Party

01/31/2025

Date

Gregory J. Flasser

Printed Name of Responsible Party

Potter Anderson & Corroon LLP
1313 North Market Street, 6th Floor

P.O. Box 951
Address

STATEMENT: This Periodic Report is associated with an open bankruptcy case; therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.



Debtor's Name AN Global LLC

Case No. 23-11294

Part 1: Cash Receipts and Disbursements		Current Month	Cumulative
a. Cash balance beginning of month		\$10,702	
b. Total receipts (net of transfers between accounts)		\$137,970	\$9,134,430
c. Total disbursements (net of transfers between accounts)		\$0	\$7,594,446
d. Cash balance end of month (a+b-c)		\$148,672	
e. Disbursements made by third party for the benefit of the estate		\$0	\$0
f. Total disbursements for quarterly fee calculation (c+e)		\$0	\$7,594,446

Part 2: Asset and Liability Status (Not generally applicable to Individual Debtors. See Instructions.)		Current Month
a. Accounts receivable (total net of allowance)		\$7,870,670
b. Accounts receivable over 90 days outstanding (net of allowance)		\$7,870,670
c. Inventory (Book <input checked="" type="radio"/> Market <input type="radio"/> Other <input type="radio"/> (attach explanation))		\$0
d. Total current assets		\$10,252,900
e. Total assets		\$10,252,900
f. Postpetition payables (excluding taxes)		\$6,251,126
g. Postpetition payables past due (excluding taxes)		\$0
h. Postpetition taxes payable		\$0
i. Postpetition taxes past due		\$0
j. Total postpetition debt (f+h)		\$6,251,126
k. Prepetition secured debt		\$21,546,480
l. Prepetition priority debt		\$0
m. Prepetition unsecured debt		\$1,033,294
n. Total liabilities (debt) (j+k+l+m)		\$28,830,900
o. Ending equity/net worth (e-n)		\$-18,578,000

Part 3: Assets Sold or Transferred		Current Month	Cumulative
a. Total cash sales price for assets sold/transferred outside the ordinary course of business		\$0	\$0
b. Total payments to third parties incident to assets being sold/transferred outside the ordinary course of business		\$0	\$0
c. Net cash proceeds from assets sold/transferred outside the ordinary course of business (a-b)		\$0	\$0

Part 4: Income Statement (Statement of Operations) (Not generally applicable to Individual Debtors. See Instructions.)		Current Month	Cumulative
a. Gross income/sales (net of returns and allowances)		\$0	
b. Cost of goods sold (inclusive of depreciation, if applicable)		\$0	
c. Gross profit (a-b)		\$0	
d. Selling expenses		\$0	
e. General and administrative expenses		\$0	
f. Other expenses		\$0	
g. Depreciation and/or amortization (not included in 4b)		\$0	
h. Interest		\$423,000	
i. Taxes (local, state, and federal)		\$0	
j. Reorganization items		\$80,000	
k. Profit (loss)		\$-503,000	\$-17,078,521

Debtor's Name AN Global LLC

Case No. 23-11294

Part 5: Professional Fees and Expenses

a.			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
	Debtor's professional fees & expenses (bankruptcy) <i>Aggregate Total</i>		\$549,322	\$11,822,571	\$549,322	\$12,775,419
	<i>Itemized Breakdown by Firm</i>					
	Firm Name	Role				
i	Hughes Hubbard & Reed LLP	Lead Counsel	\$238,376	\$3,327,808	\$238,376	\$3,328,679
ii	Guggenheim Securities LLC	Financial Professional	\$0	\$2,757,529	\$0	\$2,757,529
iii	Kurtzman Carson Consultants	Other	\$0	\$78,070	\$0	\$1,055,803
iv	Potter Anderson & Carroon LLC	Co-Counsel	\$195,716	\$1,691,183	\$195,716	\$1,674,384
v	Garrigues	Special Counsel	\$19,830	\$328,349	\$19,830	\$325,530
vi	Teneo	Financial Professional	\$0	\$1,713,343	\$0	\$1,713,343
vii	Province LLC	Other	\$0	\$483,630	\$0	\$486,065
viii	Pachulski Stang Ziehl & Jones	Other	\$19,728	\$348,296	\$19,728	\$348,296
ix	Hancock Askew & Co	Financial Professional	\$75,672	\$320,869	\$75,672	\$312,296
x	Deloitte	Financial Professional	\$0	\$773,494	\$0	\$773,494
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Debtor's Name AN Global LLC

Case No. 23-11294

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Debtor's Name AN Global LLC

Case No. 23-11294

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			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative
b.	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>					
	<i>Itemized Breakdown by Firm</i>					
		Firm Name	Role			
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Debtor's Name AN Global LLC

Case No. 23-11294

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Debtor's Name AN Global LLC

Case No. 23-11294

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Debtor's Name AN Global LLC

Case No. 23-11294

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c.	All professional fees and expenses (debtor & committees)					

Part 6: Postpetition Taxes

Current Month

Cumulative

a.	Postpetition income taxes accrued (local, state, and federal)	\$0	\$0
b.	Postpetition income taxes paid (local, state, and federal)	\$0	\$0
c.	Postpetition employer payroll taxes accrued	\$0	\$0
d.	Postpetition employer payroll taxes paid	\$0	\$0
e.	Postpetition property taxes paid	\$0	\$0
f.	Postpetition other taxes accrued (local, state, and federal)	\$0	\$0
g.	Postpetition other taxes paid (local, state, and federal)	\$0	\$0

Part 7: Questionnaire - During this reporting period:

- a. Were any payments made on prepetition debt? (if yes, see Instructions) Yes ☐ No ☒
- b. Were any payments made outside the ordinary course of business without court approval? (if yes, see Instructions) Yes ☐ No ☒
- c. Were any payments made to or on behalf of insiders? Yes ☒ No ☐
- d. Are you current on postpetition tax return filings? Yes ☒ No ☐
- e. Are you current on postpetition estimated tax payments? Yes ☒ No ☐
- f. Were all trust fund taxes remitted on a current basis? Yes ☐ No ☒
- g. Was there any postpetition borrowing, other than trade credit? (if yes, see Instructions) Yes ☐ No ☒
- h. Were all payments made to or on behalf of professionals approved by the court? Yes ☐ No ☐ N/A ☒
- i. Do you have:
- Worker's compensation insurance? Yes ☒ No ☐
 - If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
 - Casualty/property insurance? Yes ☒ No ☐
 - If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
 - General liability insurance? Yes ☒ No ☐
 - If yes, are your premiums current? Yes ☒ No ☐ N/A ☐ (if no, see Instructions)
- j. Has a plan of reorganization been filed with the court? Yes ☐ No ☒
- k. Has a disclosure statement been filed with the court? Yes ☐ No ☒
- l. Are you current with quarterly U.S. Trustee fees as set forth under 28 U.S.C. § 1930? Yes ☒ No ☐

Debtor's Name AN Global LLC

Case No. 23-11294

Part 8: Individual Chapter 11 Debtors (Only)

- | | |
|--|-----|
| a. Gross income (receipts) from salary and wages | \$0 |
| b. Gross income (receipts) from self-employment | \$0 |
| c. Gross income from all other sources | \$0 |
| d. Total income in the reporting period (a+b+c) | \$0 |
| e. Payroll deductions | \$0 |
| f. Self-employment related expenses | \$0 |
| g. Living expenses | \$0 |
| h. All other expenses | \$0 |
| i. Total expenses in the reporting period (e+f+g+h) | \$0 |
| j. Difference between total income and total expenses (d-i) | \$0 |
| k. List the total amount of all postpetition debts that are past due | \$0 |
- l. Are you required to pay any Domestic Support Obligations as defined by 11 U.S.C § 101(14A)? Yes ☐ No ☒
- m. If yes, have you made all Domestic Support Obligation payments? Yes ☐ No ☐ N/A ☒

Privacy Act Statement

28 U.S.C. § 589b authorizes the collection of this information, and provision of this information is mandatory under 11 U.S.C. §§ 704, 1106, and 1107. The United States Trustee will use this information to calculate statutory fee assessments under 28 U.S.C. § 1930(a)(6). The United States Trustee will also use this information to evaluate a chapter 11 debtor's progress through the bankruptcy system, including the likelihood of a plan of reorganization being confirmed and whether the case is being prosecuted in good faith. This information may be disclosed to a bankruptcy trustee or examiner when the information is needed to perform the trustee's or examiner's duties or to the appropriate federal, state, local, regulatory, tribal, or foreign law enforcement agency when the information indicates a violation or potential violation of law. Other disclosures may be made for routine purposes. For a discussion of the types of routine disclosures that may be made, you may consult the Executive Office for United States Trustee's systems of records notice, UST-001, "Bankruptcy Case Files and Associated Records." See 71 Fed. Reg. 59,818 et seq. (Oct. 11, 2006). A copy of the notice may be obtained at the following link: http://www.justice.gov/ust/eo/rules_regulations/index.htm. Failure to provide this information could result in the dismissal or conversion of your bankruptcy case or other action by the United States Trustee. 11 U.S.C. § 1112(b)(4)(F).

I declare under penalty of perjury that the foregoing Monthly Operating Report and its supporting documentation are true and correct and that I have been authorized to sign this report on behalf of the estate.

/s/ James P. Carroll

Signature of Responsible Party

Wind Down Manager

Title

James P Carroll

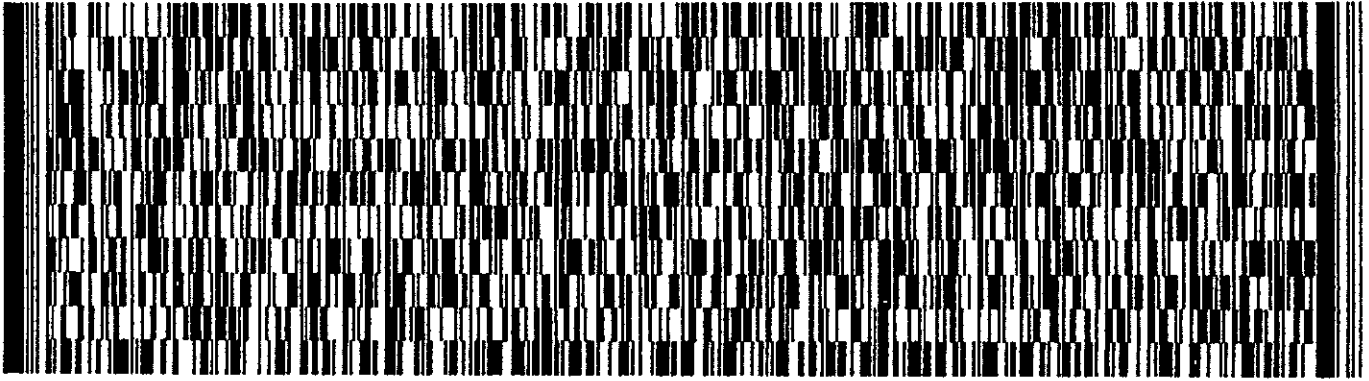
Printed Name of Responsible Party

01/31/2025

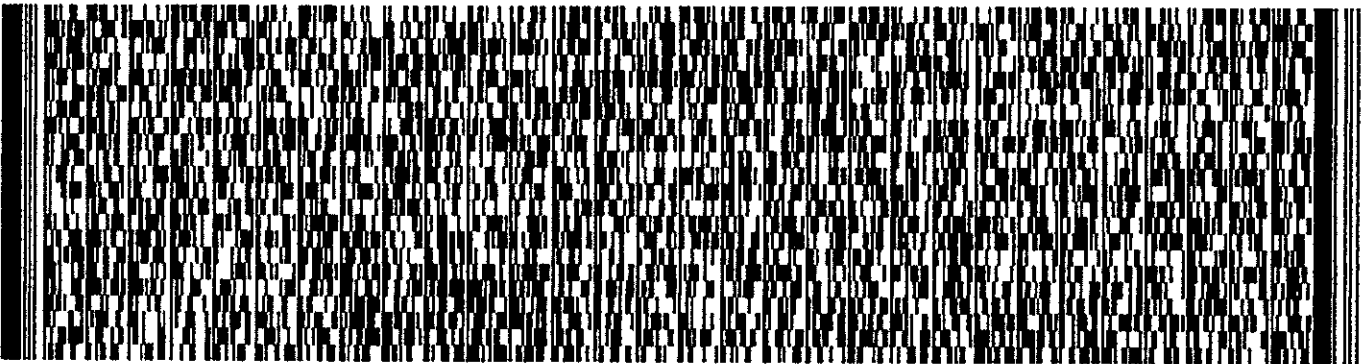
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Debtor's Name AN Global LLC

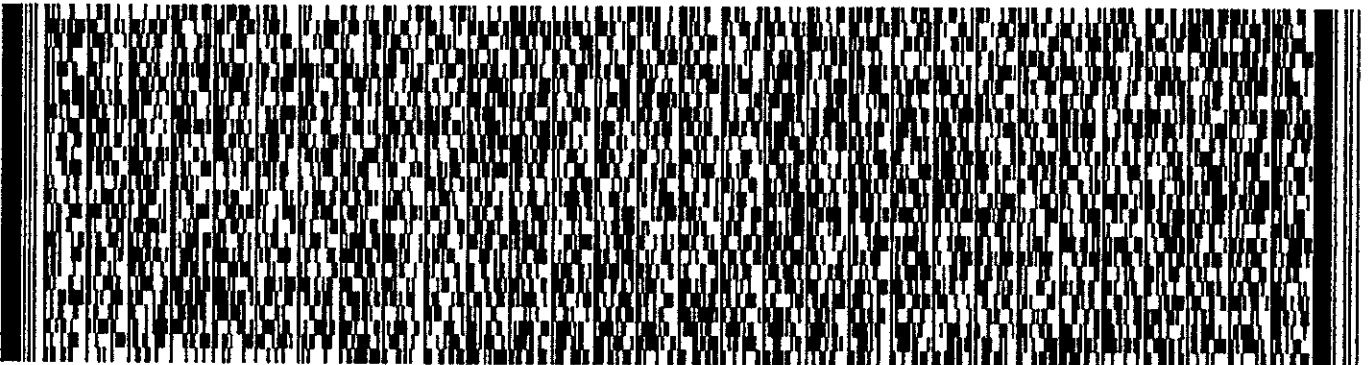
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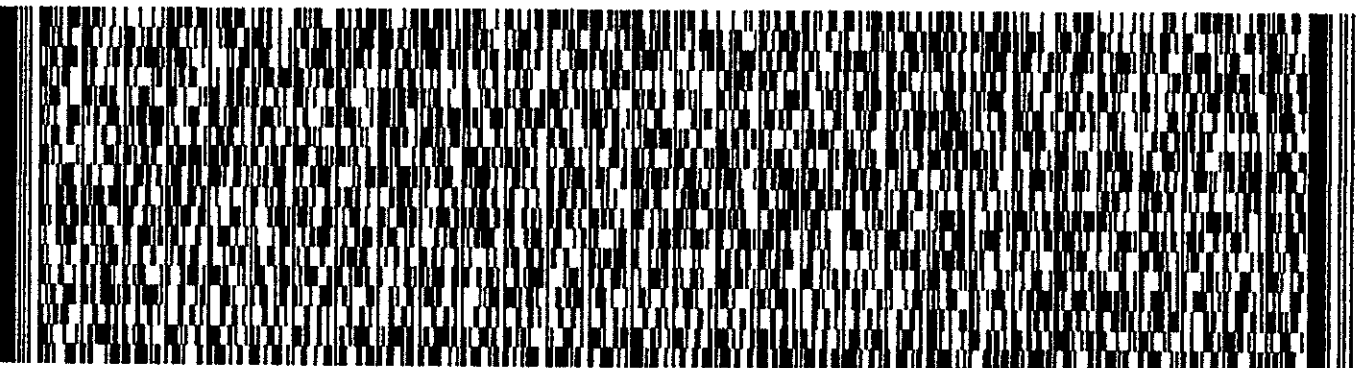
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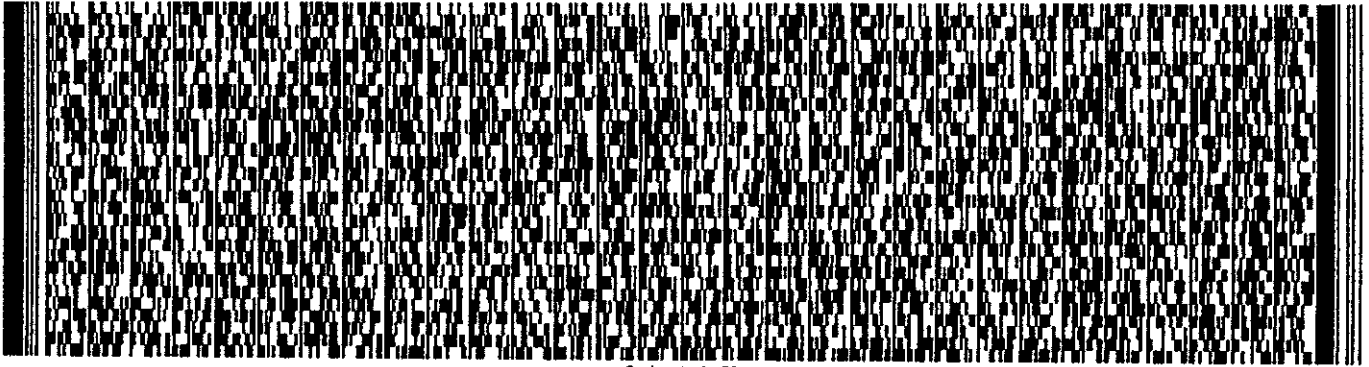
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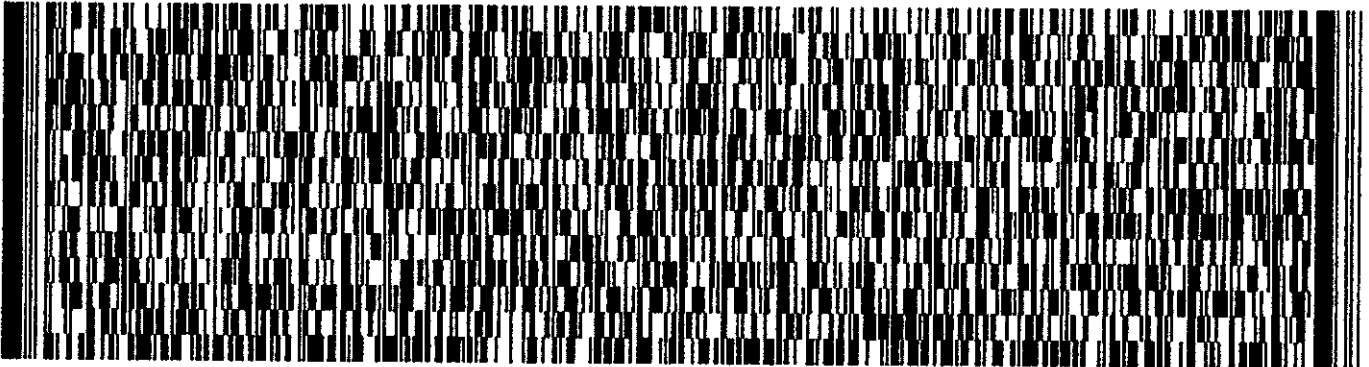
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Debtor's Name AN Global LLC

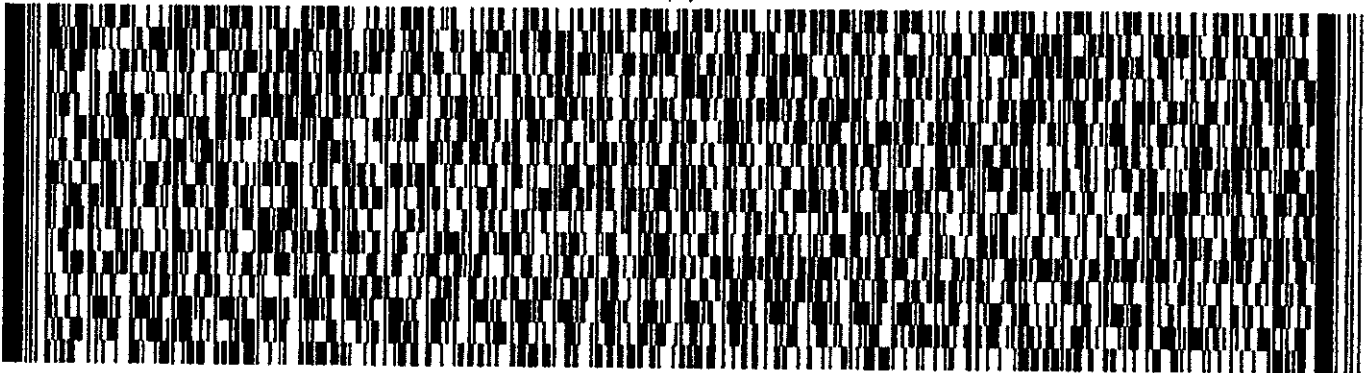
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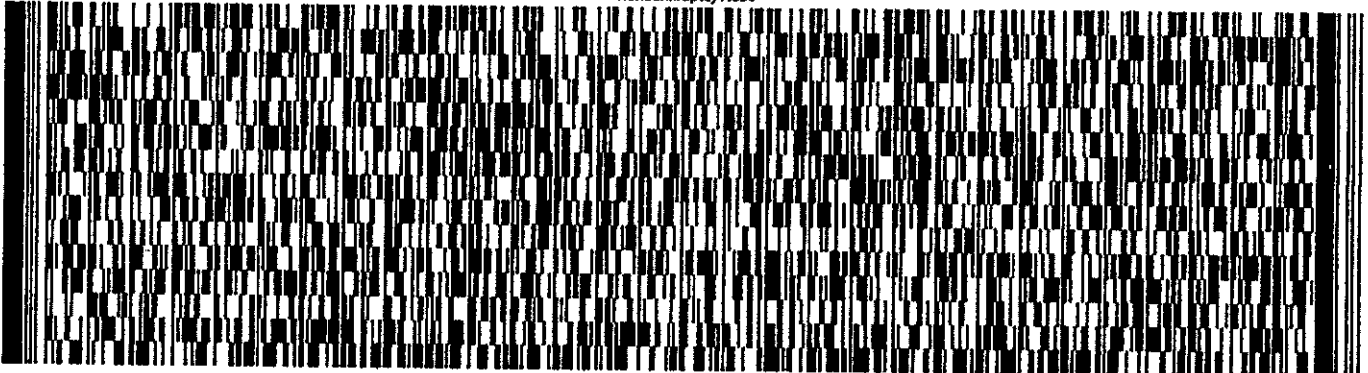
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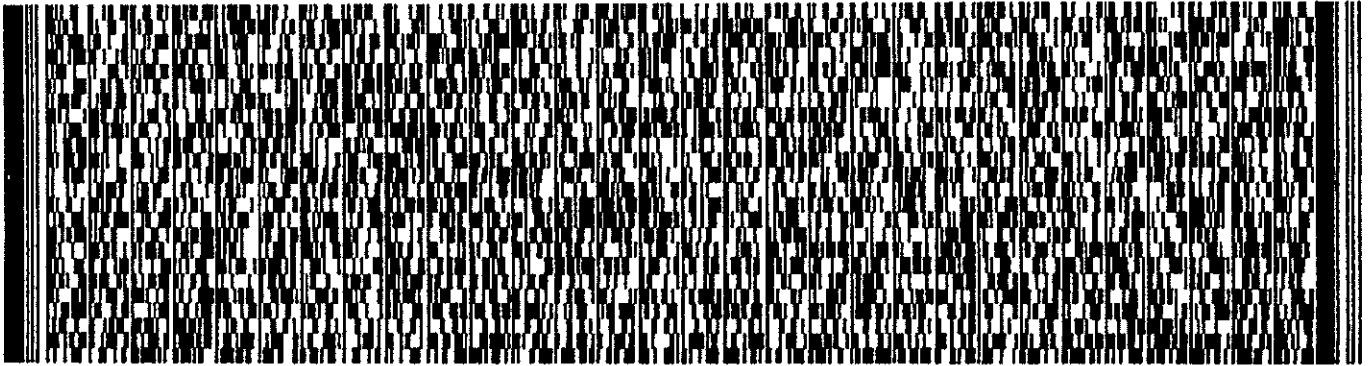
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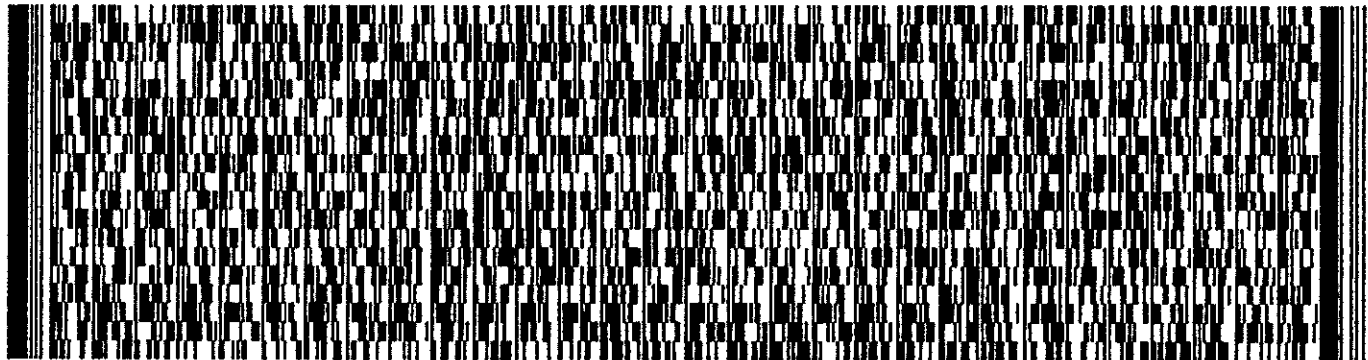
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Debtor's Name AN Global LLC

Case No. 23-11294



PageThree



PageFour

AN Global LLC - Case No.23-11294 (JKS) (Judge J. Kate Stickles)**Balance Sheet by Entity**

(S000 USD)	
	1002
Company Name AN Global LLC	
CURRENT ASSETS	
Cash	149
Restricted Cash	-
Accounts Receivable	-
Unbilled A/R	-
Other Debtors	-
New Co. - Old Co. AR	-
Related Parties and Subsidiaries AR	7,824
Advanced payments	2,279
Other Assets	-
Recoverable TAX	-
Recoverable VAT	-
Total Current Assets	10,252
NON CURRENT ASSETS	
Net fixed assets	-
Other Debtors LT	-
Security deposit	-
Software & licenses	-
Brand	-
Commercial Relations	-
Goodwill	-
Deferred Taxes A	-
Investment in Shares	-
Right of Use Assets	-
Total Non Current Assets	-
TOTAL ASSETS	10,252
CURRENT LIABILITIES	
Bank loans	24,396
Finance Lease	-
Liabilities	-
Liabilities Pre	-
Accruals	-
Other Current Liabilities	-
Bonuses provision	-
New Co. - Old Co. AP	-
Related Parties and Subsidiaries AP	4,434
Cash Earnouts ST	-
Other payable taxes	-
Payable VAT	-
Income taxes	-
Lease liability ST	-
Unearned Revenue	-
Unearned Cost	-
Total Current Liabilities	28,830
LONG TERM LIABILITIES	
Bank loans LT	-
Finance Lease LT	-
Cash Earnout LT	-
Accrued liabilities LT	-
Deferred Taxes B	-
Lease liability	-
Total Long Term Liabilities	-
TOTAL LIABILITIES	28,830
STOCKHOLDERS EQUITY	
Stockholders Equity	2,500
Retained Earnings	(7,167)
Net Income	(13,911)
OCI	-
Accumulated other comprehensive loss	-
TOTAL STOCKHOLDERS EQUITY	(18,578)
TOTAL LIABILITIES AND EQUITY	10,252

AN Global LLC - Case No.23-11294 (JKS) (Judge J. Kate Stickles)**Cash Flow by Entity**

(USD)	
Company Code	1002
Company Name	AN Global LLC
Cash balance of the month	10,702
AR	-
INTERCO	137,970
Factoring	-
DIP Borrowing	-
Total Receipts (net of transfers between accounts)	137,970
Payroll	-
Supplier	-
Taxes	-
Interco	-
Restructuring Expenses	-
Total disbursements (net of transfers between accounts)	-
Cash balance end of month	148,672

AN Global LLC - Case No.23-11294 (JKS) (Judge J. Kate Stickles)**Profit and Loss by Entity Without Intercompany Eliminations (Accrual Basis)**

(\$000 USD)	
Company Code	1002
Company Name AN Global LLC	
Revenue	-
Intercompany revenue	-
Cost	-
Intercompany Cost	-
Gross Margin	-
Sales Staff	-
Sales Staff Bonus	-
Delivery Staff	-
Delivery Staff Bonus	-
Personnel Back Office Cost	-
Personnel Back Office Cost Bonus	-
Travel & Entertainment	-
Professional Services	-
Marketing	-
Rent & Maintenance	-
Computing & Equipment	-
IT Infrastructure	-
Training & Recruitment	-
Telephone & Communications	-
Severance Provisions	-
Bank Commissions	-
Other General Expenses	-
Reserve for Doubtful Collection Accounts	-
Intercompany Expenses	-
Expense new co & old co	-
Total General Expenses	-
Other Expenses	-
Change in fair value Impairment	-
Other Revenue	-
Restructuring Expenses	-
Reorganization Items	80
D&A	-
Operating Profit	(80)
Paid Interests	423
Fines & Penalties	-
Intercompany Interest	-
Interest new co & old co	-
FX Loss	-
Gained Interests	-
FX Gain	0
Total Financial Expenses	423
Earnings Before Taxes	(503)
Taxes	-
Deferred Taxes	-
Net Income	(503)

GENERAL NOTES TO MOR – AN Global LLC, *ET AL.*

On August 28, August 29, September 1, and October 6, 2023, as applicable (the “**Petition Date**”), AN Global LLC and its debtor affiliates (each a “**Debtor**” and collectively the “**Debtors**”), filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”) in the United States Bankruptcy Court for the District of Delaware (the “**Bankruptcy Court**”), thereby commencing the instant cases (the “**Chapter 11 Cases**”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On August 29, September 5, and October, 6 2023, the Bankruptcy Court entered orders [Docket Nos. 46, 80, & 225] authorizing the joint administration of these Chapter 11 Cases pursuant to Bankruptcy Rule 1015(b) and Local Rule 1015-1 under Case No. 23-11294. On September 7, 2023, the United States Trustee for the District of Delaware (the “**U.S. Trustee**”) appointed an official committee of unsecured creditors pursuant to section 1102(a)(1) of the Bankruptcy Code.

The following notes and statements and limitations should be referred to, and referenced in connection with any review of the monthly operating report (“**MOR**”) for the Debtors.

1. **Basis of Presentation.** The Debtor is filing its MOR solely for purposes of complying with the monthly operating requirements applicable in the Debtors’ Chapter 11 Cases. The MOR is in a format acceptable to the U.S. Trustee. The MOR should not be relied upon by any persons for information relating to current or future financial condition, events, or performance of any of the Debtors or their affiliates, as the results of operations contained herein are not necessarily indicative of results which may be expected from any other period or for the full year, and may not necessarily reflect the combined results of operations, financial position, and schedule of receipts and disbursements in the future. This MOR is unaudited and has not been prepared in accordance with accounting principles generally accepted in the United States of America (“**U.S. GAAP**”) and does not include all of the information and footnotes required by U.S. GAAP. The MOR is not intended to reconcile to any financial statements otherwise prepared or distributed by the Debtors. The financial information contained herein is presented per the Debtor’s books and records without, among other things, all adjustments or reclassification that may be necessary or typical with respect to consolidating financial statements or in accordance with U.S. GAAP. Because the Debtors’ accounting systems, policies, and practices were developed to produce consolidated financial statements by business unit, rather than financial statements by legal entity, it is possible that not all assets, liabilities, income or expenses have been recorded on the correct legal entity. This information has not been subjected to procedures that would typically be applied to financial information presented in accordance with U.S. GAAP or any other recognized financial reporting framework, and upon application of such procedures, the Debtors believe that the financial information could be subject to changes, and these changes could be material. The results of operations contained herein are not necessarily indicative of results that may be expected from any other period or for the full year and may not necessarily reflect the consolidated results of operations and financial position of the Debtors in the future. For the reasons discussed above, there can be no assurance that the consolidated financial information presented herein is complete, and readers are strongly cautioned not to place undue reliance on the MOR.

2. **Reporting Period.** Unless otherwise noted herein, the MOR generally reflects the Debtors' books and records and financial activity occurring during the applicable reporting period. Except as otherwise noted, no adjustments have been made for activity occurring after the close of the reporting period.
3. **Accounts Payable and Disbursement Systems.** Cash is received and disbursed by the Debtors in a manner consistent with the Debtors' historical cash management practices, as described in the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue to Maintain Their Existing Cash Management System, Bank Accounts, and Business Forms, (B) Honor Certain Prepetition Obligations Related Thereto, and (C) Continue to Perform Ordinary Course Intercompany Transactions; (II) Granting Administrative Expense Status to Ordinary Course Postpetition Intercompany Claims; and (III) Granting Related Relief* [Docket No. 9].
4. **Accuracy.** The financial information disclosed herein was not prepared in accordance with federal or state securities laws or other applicable non-bankruptcy law or in lieu of complying with any periodic reporting requirements thereunder. Persons and entities trading in or otherwise purchasing, selling, or transferring the claims against or equity interests in the Debtors should evaluate this financial information in light of the purposes for which it was prepared. The Debtors and their advisors are not liable for and undertake no responsibility to indicate variations from securities laws herein or for any evaluations of the Debtors based on this financial information or any other information.
5. **Payment of Prepetition Claims Pursuant to First Day Orders.** Between August 28, 2023 and August 30, 2023 the Bankruptcy Court entered interim orders (the "**First Day Orders**") authorizing, but not directing, the Debtors to pay, on an interim basis, certain prepetition (a) employee wages, salaries, other compensation, reimbursable expenses and payments to continue employee benefit programs; (b) claims of lien claimants, foreign vendors, and critical vendors; (c) taxes and fees; (d) insurance expenses, associated brokerage fees, and associated premiums; and (e) amounts to maintain and administer existing customer programs and honor certain prepetition obligations related thereto. To the extent any payments were made on account of prepetition claims following the commencement of these Chapter 11 Cases pursuant to the authority granted to the Debtors by the Bankruptcy Court under the First Day Orders, such payments have been included in cash disbursements in the MOR.
6. **Reservation of Rights.** The Debtors reserve all rights to amend or supplement the MOR in all respects, as may be necessary or appropriate. Nothing contained in this MOR shall constitute a waiver of any of the Debtors' rights or an admission with respect to their Chapter 11 Cases.

7. Specific MOR Disclosures.

Notes to Part 4:

- This MOR Statement of Operations was prepared for activity that occurred for the period December 1, 2024 through December 31, 2024.

Notes to Part 5:

- On October 3, 2023 the Bankruptcy Court entered the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [D.I. 169].

General:

The report includes activity from the following Debtors and related Case Numbers

Debtor Name	Case No.
AN Extend, S.A. de C.V.	(Case No. 23-11317)
AN Global LLC	(Case No. 23-11294)
AN USA	(Case No. 23-11342)
AN UX S.A. de C.V.	(Case No. 23-11343)
Cuarto Origen, S. de R.L. de C.V.	(Case No. 23-11321)
Entrepids México, S.A. de C.V.	(Case No. 23-11344)
Entrepids Technology Inc.	(Case No. 23-11323)
Facultas Analytics, S.A.P.I. de C.V.	(Case No. 23-11328)
Faktos Inc, S.A.P.I. de C.V.	(Case No. 23-11325)
IT Global Holding LLC	(Case No. 23-11330)
QMX Investment Holdings USA, Inc.	(Case No. 23-11335)
AN Evolution, S. de R.L. de C.V.	(Case No. 23-11320)
AN Data Intelligence, S.A. de C.V.	(Case No. 23-11341)
AGS Alpama Global Services USA, LLC	(Case No. 23-11311)
AgileThought, S.A.P.I. de C.V.	(Case No. 23-11340)
AgileThought, LLC	(Case No. 23-11308)
AgileThought, Inc.	(Case No. 23-11305)
AgileThought Servicios México, S.A. de C.V.	(Case No. 23-11304)
AgileThought Servicios Administrativos, S.A. de C.V.	(Case No. 23-11309)
AgileThought Mexico, SA. de C.V.	(Case No. 23-11337)
AgileThought Digital Solutions, S.A.P.I. de C.V.	(Case No. 23-11333)
AgileThought Costa Rica, S.A.	(Case No. 23-11302)
4th Source, LLC	(Case No. 23-11339)
4th Source Mexico, LLC	(Case No. 23-11306)
4th Source Holding Corp.	(Case No. 23-11299)
AgileThought Brasil-Consultoria Em Tecnologia LTDA	(Case No. 23-11352)
AgileThought Brasil Servicos de Consultoria Em Software	(Case No. 23-11353)
Tarnow Investment, S.L.	(Case No. 23-11376)
AGS Alpama Global Services Mexico, S.A. de C.V.	(Case No. 23-11378)
AgileThought Argentina S.A.	(Case No. 23-11377)
Anzen Soluciones, S.A. de C.V.	(Case No. 23-11687)