

**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)

(Jointly Administered)

Hearing Date: To be scheduled if necessary

Obj. Deadline: September 10, 2025 at 4:00 p.m. (ET)

**APPLICATION OF DEBTORS TO RETAIN AND EMPLOY
BAKER TILLY ADVISORY GROUP, LP AS TAX ADVISOR TO THE DEBTORS AND
DEBTORS IN POSSESSION PURSUANT TO SECTIONS 327(a), 328(a), AND 330
OF THE BANKRUPTCY CODE, BANKRUPTCY RULES 2014(a) AND 2016, AND
LOCAL RULE 2014-1 AND 2016-1, EFFECTIVE AS OF JULY 3, 2025**

AN Global LLC and its affiliated debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”) hereby submit this application (this “Application”) for entry of an order substantially in the form attached hereto as **Exhibit A**, authorizing the employment and retention of Baker Tilly Advisory Group, LP (“BakerTilly”), effective as of July 3, 2025, as tax advisor to the Debtors in accordance with the terms and conditions set forth in that certain engagement letter (the “Engagement Letter”), dated July 3, 2025, by and among the Debtors and BakerTilly, a copy of which is attached hereto as **Exhibit B**. In support of this Application, the Debtors respectfully submit the declaration of Theresa Meiners, Chief Risk Officer and General Counsel of

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 Servicos 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); 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); 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.



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BakerTilly (the “Meiners Declaration”), attached hereto as **Exhibit C**. In further support of this Application, the Debtors respectfully state as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter 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.

2. The Debtors confirm their consent, pursuant Rule 9013-1(f) of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), to the entry of a final order by the Court in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 327(a), 328(a), and 330 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Rules 2014-1 and 2016-1.

GENERAL BACKGROUND

5. On August 28, August 29, September 1, October 6, 2023, and December 28, 2023 (as applicable, the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with this Court. The Debtors are authorized to continue operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. No trustee or examiner has been appointed in these Chapter 11 Cases. On September 7, 2023, the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed an Official Committee of Unsecured Creditors (the “Committee”). See Docket No. 88.

7. Additional information regarding the Debtors’ businesses, capital structure, and the circumstances leading to the commencement of these Chapter 11 Cases is set forth in the *Declaration of James S. Feltman, Chief Restructuring Officer of AgileThought, Inc., in Support of First Day Relief* [Docket No. 13] (the “First Day Declaration”),² which is incorporated herein by reference.

8. On January 17, the Court entered an order authorizing the Debtors’ retention of Hancock Askew & Co., LLP (“Hancock”) as tax advisor to the Debtors. See Docket No. 633 (the “Hancock Retention Order”).

9. On May 1, 2025, BakerTilly acquired Hancock.

10. In light of the acquisition, the Debtors determined that filing a separate retention application for BakerTilly would be the most prudent course, allowing BakerTilly to run its own conflict check and submit its own declaration of disinterestedness.³

RELIEF REQUESTED

11. By this Application, the Debtors seek the entry of an order, pursuant to sections 327(a), 328(a), and 330 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the First Day Declaration.

³ Hancock anticipates filing a final fee application, in accordance with the Hancock Retention Order and the Court’s *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 169], seeking authorization for the Debtors to pay fees and expenses incurred by Hancock from December 15, 2023 through and including April 30, 2025.

2016, and Local Rules 2014-1 and 2016-1: (i) authorizing the Debtors to retain and employ BakerTilly to perform the services set forth below in these Chapter 11 Cases, effective as of July 3, 2025 (the “Effective Date”), and in accordance with the Engagement Letter; (ii) approving the terms of BakerTilly’s employment and retention, including the fee and expense structure set forth in the Engagement Letter; (iii) granting the relief requested in the Order; and (iv) granting all other and further relief as is just and proper. While Hancock did perform post-petition services for the Debtors prior to the Effective Date, BakerTilly has not performed any such services.

RETENTION OF BAKERTILLY

12. The Debtors have selected BakerTilly as their tax advisor due to (i) the firm’s extensive experience in and knowledge of the operations of entities like the Debtors, (ii) the association between BakerTilly and the Debtors’ former tax advisor, Hancock, which is now a part of BakerTilly, as their association will provide a streamlined transition of services, and (iii) BakerTilly’s reputation as a high-quality provider of tax advisor services to mid-sized companies.

13. BakerTilly is an independent member of Baker Tilly International, the world’s eighth largest accountancy and business advisory network of independent members. Across the globe, the network has members in 147 countries and more than 30,000 team members. Hancock, the Debtors’ current tax advisor, joining BakerTilly will only increase the knowledge and resource base of an already well-qualified firm that is familiar with the Debtors’ operations.

14. Additionally, the Debtors are familiar with the professional standing and reputation of BakerTilly and have selected BakerTilly as tax advisor to the Debtors because such retention will only enhance the services Hancock was already providing. The Debtors believe

BakerTilly is well-qualified and able to represent the Debtors in the Chapter 11 Cases in an efficient and timely manner. Thus, the Debtors submit that the employment and retention of BakerTilly as tax advisor is in the best interests of the Debtors, their creditors, and all parties in interest.

SCOPE OF SERVICES

15. Subject to further order of the Court, and consistent with the Engagement Letter, the Debtors request the employment and retention of BakerTilly to perform certain tax services, including preparing required federal, state, and local returns for the tax year ending December 31, 2024 (the “2024 Tax Returns”) and other tax preparation and tax consulting services as requested by the Debtors (collectively, the “Services”).

16. The Services are necessary to enable the Debtors to maximize value for the Debtors’ creditors. The Debtors believe that the Services would not duplicate the services that other professionals will be providing to the Debtors in connection with the Chapter 11 Cases. Specifically, BakerTilly would carry out unique functions and use reasonable efforts to coordinate with the Debtors’ other retained professionals to avoid the unnecessary duplication of services.

PROFESSIONAL COMPENSATION

17. As provided under the Engagement Letter, the Debtors agreed to pay BakerTilly’s standard hourly rates as set forth in the following schedule, in an amount not to exceed \$150,900 in the aggregate, for preparation of the 2024 Tax Returns:

Title	Rate per Hour
Principal (f/k/a “Partner”)	\$495
Director	\$395
Senior Tax Manager	\$375
Tax Manager	\$350
Supervisor	\$270
Senior Associate	\$250
Associate Staff/Paraprofessional	\$150-\$210

18. In addition to the rates described above, the Debtors and BakerTilly have agreed that the Debtors shall reimburse BakerTilly for actual out-of-pocket expenses BakerTilly incurs in connection with BakerTilly’s performance of the Services.

19. BakerTilly has advised the Debtors that, for tax advisor engagements, such as those under the Engagement Letter, it is not BakerTilly’s general practice to keep detailed time records similar to those customarily maintained by attorneys or restructuring professionals. Despite this general practice, BakerTilly intends to include as an exhibit to its fee applications filed with the Court a description of the services provided as well as time detail regarding the hours, in one-tenth hour (0.1) increments, spent by each professional to support the requested fees.

20. The Debtors believe that the compensation structure described above and set forth in the Engagement Letter is consistent with the compensation generally charged by tax advisors similar to BakerTilly for comparable engagements, both in and out of bankruptcy. Furthermore, the Debtors believe that the compensation structure is consistent with BakerTilly’s normal and customary billing practices for cases of comparable size and complexity requiring the level and scope of services to be provided in the Chapter 11 Cases.

INDEMNIFICATION PROVISIONS

21. As a material part of the consideration for which BakerTilly has agreed to provide the Services described herein, the Debtors have agreed to the indemnification provisions on page 10 of the Engagement Letter (the “Indemnification Provision”). The Indemnification Provision provides that the Debtors will indemnify BakerTilly for any liabilities incurred or suffered by or asserted against BakerTilly in connection with a third-party claim to the extent the claim results from the third party’s use, possession, or reliance upon BakerTilly’s advice, recommendations, information or work product provided or generated in connection with the Engagement Letter or the services provided under the Engagement Letter.

22. The Debtors and BakerTilly believe that the Indemnification Provision, as modified by the Order, is customary and reasonable for tax advisor engagements, both in-court and out-of-court, and, as modified in the Order, reflects the qualifications and limitations on indemnification provisions that are customary in this district and other jurisdictions.

23. The Indemnification Provision contained in the Engagement Letter was negotiated by the Debtors and BakerTilly at arm’s length and in good faith. The Debtors respectfully submit that the provisions contained in the Indemnification Provision, viewed in conjunction with the other terms of BakerTilly’s proposed retention, and as modified by the Order, are reasonable and in the best interests of the Debtors and their creditors since the Debtors require BakerTilly’s services to successfully prosecute the Chapter 11 Cases.

24. Accordingly, as part of this Application, the Debtors request that the Court approve the Engagement Letter.

BAKERTILLY'S DISINTERESTEDNESS

25. To the best of the Debtors' knowledge, information, and belief, other than as set forth in the Meiners Declaration, BakerTilly: (a) has no connection with the Debtors, their creditors, other parties in interest, or the attorneys or accountants of any of the foregoing, or the U.S. Trustee or any person employed by the U.S. Trustee; (b) does not hold any interest adverse to the Debtors; and (c) believes it is a "disinterested person" as defined by section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code.

26. Accordingly, the Debtors believe that BakerTilly is "disinterested" as such term is defined in section 101(14) of the Bankruptcy Code.

27. In addition, as set forth in the Meiners Declaration, if any new material facts or relationships are discovered or arise, BakerTilly will provide the Court with a supplemental declaration.

BASIS FOR RELIEF

I. The Debtors Should Be Permitted to Retain and Employ BakerTilly on the Terms in the Engagement Letter Pursuant to Sections 327(a), 328(a), and 330 of the Bankruptcy Code.

28. Section 327(a) of the Bankruptcy Code authorizes a debtor in possession to employ professionals that "do not hold or represent an interest adverse to the estate, and that are disinterested persons." 11 U.S.C. § 327(a). Such employment may be based on "any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on fixed percentage fee basis, or on a contingent fee basis." 11 U.S.C. § 328(a). As discussed above, BakerTilly satisfies the disinterestedness standard of section 327(a). The Debtors also submit that the retention of BakerTilly under the terms described herein is appropriate under section 330 of the Bankruptcy Code.

29. With respect to the Services, BakerTilly intends to apply for allowance of compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with the Chapter 11 Cases, subject to the Court's approval and compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, guidelines established by the U.S. Trustee, and any other applicable procedures and orders of the Court. BakerTilly's hourly rates and corresponding rate structure for the Chapter 11 Cases are the same as Hancock charges generally for tax advisor services whether in court or otherwise.

30. The Court's approval of the Debtors' retention of BakerTilly in accordance with the terms and conditions of the Engagement Letter is warranted. As discussed above and in the Meiners Declaration, BakerTilly satisfies the disinterestedness standard in section 327(a) of the Bankruptcy Code and retention of BakerTilly pursuant to sections 327, 328(a) and 330 of the Bankruptcy Code is appropriate in these circumstances. Additionally, BakerTilly's professional staff has extensive experience and an excellent reputation for providing high-quality services. Further, the Debtors believe that BakerTilly is well qualified to provide the Services to the Debtors in a cost-effective, efficient, and timely manner.

31. The Debtors, therefore, submit that the terms and conditions of BakerTilly's retention as described herein, including the proposed compensation terms, are reasonable and in keeping with the terms and conditions typical for engagements of this size and character. Given the complexity of the work that must be completed, it is reasonable for the Debtors to seek to employ and retain BakerTilly to serve on the terms and conditions set forth herein.

II. Employment and Retention of BakerTilly Should Be as of the Effective Date.

32. The Debtors also believe that employment of BakerTilly effective as of the Effective Date, is warranted under the circumstances of the Chapter 11 Cases. BakerTilly will

provide valuable services to the Debtors. The employment and retention of BakerTilly and its professionals is a sound exercise of the Debtors' business judgment. The Debtors believe that BakerTilly will provide services that benefit the Debtors' creditors. In light of the foregoing, the Debtors believe that retention of BakerTilly and its professionals is appropriate and in the best interests of the Debtors and their creditors.

NOTICE

33. Notice of this Application will be provided to the following parties or their respective counsel: ((i) the U.S. Trustee; (ii) counsel for the Committee; (iii) counsel for Blue Torch Finance LLC, as administrative agent and collateral agent for the prepetition first lien lenders and the postpetition lenders; (iv) counsel for GLAS Americas LLC, as the administrative agent for the prepetition second lien lenders; and (v) all the parties that have requested notice in this proceeding pursuant to Bankruptcy Rule 2002. The Debtors respectfully submit that, in light of the nature of the relief requested, no further notice is necessary.

NO PRIOR REQUEST

34. No previous request for the relief sought herein has been made to this Court or any other court.

CONCLUSION

WHEREFORE, the Debtors respectfully request entry of an order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested herein and such other and further relief as may be just and proper.

Dated: August 27, 2025
Wilmington, DE

/s/ James P. Carroll
James P. Carroll
Wind-Down Administrator of AN Global LLC,
AgileThought, Inc., and their affiliated Debtors

**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)

(Jointly Administered)

Hearing Date: To be scheduled if necessary

Obj. Deadline: September 10, 2025 at 4:00 p.m. (ET)

**NOTICE OF APPLICATION OF DEBTORS TO RETAIN AND EMPLOY
BAKER TILLY ADVISORY GROUP, LP AS TAX ADVISOR TO THE DEBTORS
AND DEBTORS IN POSSESSION PURSUANT TO SECTIONS 327(a), 328(a),
AND 330 OF THE BANKRUPTCY CODE, BANKRUPTCY RULES 2014(a)
AND 2016, AND LOCAL RULE 2014-1 AND 2016-1, EFFECTIVE AS OF JULY 3, 2025**

PLEASE TAKE NOTICE that the above-captioned debtors and debtors in possession (collectively, the “Debtors”), filed the *Application of Debtors to Retain and Employ Baker Tilly Advisory Group, LP as Tax Advisor to the Debtors and Debtors In Possession Pursuant to Sections 327(a), 328(a), and 330 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rule 2014-1 and 2016-1, Effective as of July 3, 2025* (the “Application”) 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, LLC (7626); AgileThought Brasil Servicos 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); 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); 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.

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, must be in writing, filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 North Market Street, Wilmington, Delaware 19801, on or before **September 10, 2025 at 4:00 p.m. (ET)** (the “Objection Deadline”) and served upon and received by the undersigned proposed attorneys for the Debtors.

PLEASE TAKE FURTHER NOTICE that, if any objections to the Application are received, the Application and such objections shall be considered at a hearing before the Honorable J. Kate Stickles at the Bankruptcy Court, 824 Market Street, 5th Floor, Courtroom No. 6, Wilmington, Delaware 19801 on a date to be determined.

IF NO OBJECTIONS TO THE APPLICATION ARE TIMELY FILED, SERVED AND RECEIVED IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

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Dated: August 27, 2025
Wilmington, Delaware

Respectfully submitted,

/s/ James R. Risener III

Jeremy W. Ryan (No. 4057)

R. Stephen McNeill (No. 5210)

Gregory J. Flasser (No. 6154)

James R. Risener III (No. 7334)

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Counsel for the Debtors and Debtors in Possession

EXHIBIT A

Proposed Order

**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)

(Jointly Administered)

Re: Docket No. __

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF
BAKER TILLY US, LLP AS TAX ADVISOR TO THE DEBTORS AND DEBTORS IN
POSSESSION PURSUANT TO SECTIONS 327(a), 328(a), AND 330 OF THE
BANKRUPTCY CODE, BANKRUPTCY RULES 2014(a) AND 2016, AND
LOCAL RULES 2014-1 AND 2016-1, EFFECTIVE AS OF AUGUST 21, 2025**

Upon the application (the “Application”)² of the Debtors for entry of an order (this “Order”) pursuant to sections 327(a), 328(a) and 330 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1, authorizing the Debtors to employ and retain Baker Tilly Advisory Group, LP (“BakerTilly”) as tax advisor, on the terms set forth in the Engagement Letter annexed to the Application; and upon the Meiners Declaration annexed to the Application; all as more fully set forth in the Application; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this 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, LLC (7626); AgileThought Brasil Servicos 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); 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); 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.

having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Application is in the best interests of the Debtors, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Application and opportunity for a hearing on the Application were appropriate and no other notice need be provided; and this Court having reviewed the Application; and this Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is APPROVED as set forth herein.
2. The Debtors are hereby authorized to retain BakerTilly as tax advisor to the Debtors, effective as of August 21, 2025, on the terms set forth in the Engagement Letter, as modified by this Order.
3. BakerTilly shall file fee applications and be compensated in accordance with sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, the Local Rules, this Order and any other applicable orders of this Court.
4. Any request for compensation under the terms of the Engagement Letter shall be subject to the standard of review set forth in section 330 of the Bankruptcy Code by all interested parties.
5. BakerTilly is granted a waiver of the time-keeping requirements relating to compensation requests set forth in Local Rule 2016-1(d) as requested in the Application. Among other things, BakerTilly shall maintain records of services rendered for the Debtors, including

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

summary descriptions of those services, the time expended in providing those services in half-hour increments, and the identity of the individuals who provided those services. BakerTilly shall include such records in its final fee application.

6. Notwithstanding any provision to the contrary in this Order, the U.S. Trustee shall have the right to object to BakerTilly's request(s) for monthly and final compensation based on the reasonableness standard provided in section 330 of the Bankruptcy Code, not section 328(a) of the Bankruptcy Code. This Order and the record relating to the Court's consideration of the Application shall not prejudice or otherwise affect the rights of the U.S. Trustee to challenge the reasonableness of BakerTilly's fees under the standard set forth in the preceding sentence. Accordingly, nothing in this Order or the record shall constitute a finding of fact or conclusion of law binding the U.S. Trustee, on appeal or otherwise, with respect to the reasonableness of BakerTilly's fees.

7. The Debtors shall be bound by the indemnification and other provisions of the Engagement Letter and will indemnify BakerTilly pursuant to the Engagement Letter subject, during the pendency of the Chapter 11 Cases, to the following:

- a. BakerTilly shall not be entitled to indemnification, contribution, or reimbursement pursuant to the Engagement Letter for services, unless such services and the indemnification, contribution, or reimbursement therefor are approved by the Court;
- b. The Debtors shall have no obligation to indemnify BakerTilly, or provide contribution or reimbursement to BakerTilly, and BakerTilly may be liable for damages and any damages assessed shall not be limited as provided in the Engagement Letter, for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from BakerTilly's negligence, fraud, willful misconduct, breach of fiduciary duty, if any, bad faith, or self-dealing; (ii) for a contractual dispute in which the Debtors allege the breach of BakerTilly's contractual obligations, unless the Court determines that indemnification, contribution, or reimbursement would be permissible under applicable law; or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this

Court, after notice and a hearing, to be a claim or expense for which BakerTilly should not receive indemnity, contribution, or reimbursement under the terms of the Engagement Letter as modified by this Order; and

- c. If, during the pendency of these Chapter 11 Cases, BakerTilly believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Engagement Letter, including, without limitation, the advancement of defense costs, BakerTilly must file an application therefor in this Court, and the Debtors may not pay any such amounts to BakerTilly before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by BakerTilly for indemnification, contribution, or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify BakerTilly. All parties in interest shall retain the right to object to any demand by BakerTilly for indemnification, contribution, or reimbursement.

8. Prior to any increases in BakerTilly's rates, BakerTilly shall provide notice of such increase to the Debtors and the U.S. Trustee. A supplemental affidavit shall explain the basis for the requested rate increases in accordance with section 330(a)(3)(F) of the Bankruptcy Code and state whether the Debtors have consented to the rate increase. The U.S. Trustee retains all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code, and all rates and rate increases are subject to review by the Court.

9. To the extent informed by the Debtors, BakerTilly shall use its best efforts to avoid any duplication of services provided by any of the Debtors' other retained professionals in the Chapter 11 Cases.

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

11. To the extent the Debtors and BakerTilly enter into any amendment to the Engagement Letter, the Debtors will file such statements of work with this Court and serve such statements of work upon all parties listed in the Debtors' Core/2002 Service List. To the extent

any such parties object within 10 days of such new statements of work being served to the additional services to be provided by BakerTilly, the Debtors will promptly schedule a hearing before the Court. All additional services will be subject to the provisions of this Order.

12. To the extent there is inconsistency between the terms of the Engagement Letter, the Application, and this Order, the terms of this Order shall govern.

13. BakerTilly shall have whatever duties are imposed by applicable law.

14. Notice of the Application satisfies the requirements of Bankruptcy Rule 6004(a).

15. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

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

EXHIBIT B

Engagement Letter



July 3, 2025

Carroll Services LLC
Mr. James P. Carroll, Winddown Administrator
Agile Thought, Inc. & Affiliates
222 Las Colinas Blvd. West
Num 1650E
Irving, Texas 75309

Baker Tilly Advisory Group, LP
3740 Davinci Court
Suite 400
Peachtree Corners, GA 30092
United States of America

T: +1 (770) 246 0793
bakertilly.com

RE: Engagement Letter for Tax Compliance Services
AgileThought, Inc.& Affiliates

Dear Jim:

Thank you for allowing Baker Tilly Advisory Group, LP (Baker Tilly, we, our) to serve as your tax accountants and advisors.

This engagement letter and the attached *Engagement Terms – Tax Services* collectively set forth the understanding of the nature and scope of the services to be performed, the fees we will charge for these services and the terms under which the services will be performed. In addition, this letter delineates the responsibilities of Baker Tilly and AgileThought, Inc. in connection with the services to be provided under this engagement.

Summary of Services

We will prepare and sign as preparer your federal and state income tax returns for the tax year beginning January 1, 2024 through December 31, 2024 as identified in the attached *Listing of Returns to be Prepared*.

If your activities have changed or are being conducted in states in addition to those in which you filed tax returns last year, it is your responsibility to inform us. This engagement does not include a determination of filing requirements in any additional states. If a determination or nexus study of additional state filing requirements appears to be necessary, we will discuss that issue with you and determine whether additional services will be needed and whether a separate engagement letter may also be required.

Unless otherwise agreed to in writing, you will be responsible for preparing and filing all other tax or information returns required to be filed with the applicable authorities including, for example, city and county income or gross receipts filings, payroll tax filings, sales and use tax filings, information reporting filings, etc.

Additional Work Required Due to Tax Law Changes

Through activities in Congress, Department of Treasury and state legislatures, the laws directly impacting your tax filings are subject to change at any moment. Any such changes have the potential to impact tax positions and may require additional analysis and computations beyond what was originally anticipated, thus requiring a fee adjustment. Before we begin any such incremental work, we will discuss the changes with you and provide an estimate of the additional fees expected to be incurred. Our fee associated with any additional time that we spend on such issues will be based on our standard hourly rates for the level of staff performing the services.

Additional Services

During the time period covered by this engagement letter we may suggest, or you may request, that we provide services outside the original scope of the engagement covered by this letter. To the extent such services are either closely connected to the scope of the engagement letter and expected to be less than \$10,000, or such services are minor and minimally time consuming, such as a quick question or request, such "Additional

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

Mr. James P. Carroll
AgileThought, Inc. & Affiliates

July 3, 2025
Page | 2

Services" may be provided and under the authority of this engagement letter and the attached Engagement Terms - Tax Services. Any such professional services covered by the terms of this paragraph must be mutually agreed to ***and delineated in written or electronic communication***.

Irrespective of the terms contained in the prior paragraph, Additional Services may require a separately executed engagement letter. The following Additional Services must be covered by a separately executed engagement letter:

- Amended tax filings for any prior tax years, including the tax year for this engagement letter
- Asset and investment sale consultations involving more than \$100,000 in proceeds
- Consulting on current and future transactions, including structuring and due diligence
- Consultations related to the formation and/or restructuring of business holdings
- Admittance of new partners, restructuring, partner sales, or redemptions of interests, etc.
- R&E credit consulting and/or computations
- State nexus studies
- Federal or state tax examinations and/or controversy assistance
- International tax matters outside of the scope of services as defined in Summary of Services
- Organizational tax issues
- Year-end tax planning (unless specifically incorporated in the scope of services as defined in Summary of Services)

There may be Additional Services not included in the above list that also may require a separately executed engagement letter.

Your Assistance

It is your responsibility to provide all the information required for the performance of the tax services outlined in *Summary of Services* above. You agree to bring to our attention any matters that may reasonably be expected to require further consideration to determine the proper tax treatment of such matters. You also agree to bring to our attention any changes in the information as originally provided to us as soon as such information becomes available.

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and is supported by records as required by law. You should retain all documents and other data that support items reported on your returns. These may be necessary to prove the accuracy and completeness of your returns to a taxing authority. You have the final responsibility for your returns and, therefore, you should review them carefully before you sign them. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you to clarify some of the information. **To the extent the information that you provide is incorrect, incomplete or has other errors, we are not responsible for how those errors impact the correctness of your return.** Our work in connection with the preparation of your tax returns does not include any procedures designed to discover defalcations, irregularities or abusive tax shelter transactions, should any exist.

To facilitate our work, you will need to provide all requested information before 30 days of the filing deadline.

Tax Return Preparer Standards and Related Matters

Prior to engaging our services, it is important you are aware of the standards that will be applied to preparing, signing and filing such returns. Internal Revenue Code (IRC) section 6694 and the related Treasury Regulations provide that a tax return preparer may sign a tax return only if there is substantial authority for all tax positions reflected in the return, or alternatively, there is disclosure of any tax position that has a reasonable basis but lacks the support of substantial authority. This standard corresponds with the taxpayer standard that relates to the avoidance of a penalty for a substantial understatement of tax. Positions claimed on a tax return that lack a

Mr. James P. Carroll
AgileThought, Inc. & Affiliates

July 3, 2025
Page | 3

reasonable basis could subject taxpayers to a substantial understatement of tax penalty, even if such positions are disclosed on the return. Professionals cannot sign returns with tax positions that lack a reasonable basis.

With respect to any transaction deemed to be a tax shelter there is a higher minimum standard of "more-likely-than-not" which must be satisfied for any benefits to be claimed on a tax return. Disclosure of the tax position does not remove this minimum standard for tax shelter positions.

As a result of the existence of these standards, our professional standards and related due diligence may require us to evaluate all tax positions to be reflected on your federal tax returns to determine if such tax positions meet the substantial authority standard. As noted above, certain positions may be required to be disclosed to the federal, and in some cases, the state tax authorities.

It is not possible for us to know in advance whether any tax positions to be reflected on your returns may require additional analysis. Therefore, we cannot estimate in advance the additional amount of fees that may be associated with any such effort, if it becomes necessary. We will advise you of any tax positions that require further analysis and discuss the associated fees with you prior to undertaking the additional effort necessary to reach a conclusion in compliance with these standards.

Foreign Bank Reporting

The federal government requires U.S. persons which have any interest in, or signature authority over, a foreign bank, securities or other financial account to report such interest on Form 114, Report of Foreign Bank and Financial Accounts (formerly Form TD F 90-22.1), if the aggregate value of such accounts exceeds \$10,000 at any time during the year. U.S. persons include U.S. citizens, U.S. residents and entities including, but not limited to corporations, partnerships or limited liability companies created or organized in the U.S. or under the laws of the U.S. and trusts and estates formed under the laws of the U.S. Please inform us if you have any foreign bank accounts, activities or investments, so that we can discuss how we can help you comply with the law.

Digital Asset Transactions

The federal income tax return requires taxpayers to address a question about engaging in transactions with digital assets during the tax year. We cannot fully and accurately prepare your returns unless we address this question on your returns. As many digital asset transactions do not generate third-party informational returns it is your responsibility to tell us about any transactions that would require us to affirmatively answer the question.

Beneficial Ownership Information Reporting

The Corporate Transparency Act ("CTA") imposes new reporting requirements on most small businesses, including those that may be reported on Schedule C of Form 1040. All domestic and foreign entities formed or registered to do business in the United States are subject to filing requirements, unless they meet one of the explicitly stated exceptions. Affected companies will be required to submit a Beneficial Ownership Information ("BOI") reporting form with the Financial Crimes Enforcement Network ("FinCEN"). The report requires companies to provide identifying information on beneficial owners and company applicants.

Consultations and preparation of reports related to the BOI reporting requirements are services that are considered to involve the practice of law. As such Baker Tilly will not be responsible for advising you regarding the legal or regulatory aspects of your company's compliance with the CTA, nor will Baker Tilly be responsible for the preparation or submission of any BOI reports to FinCEN. If you have any questions regarding your compliance with the CTA, we encourage you to consult with qualified legal counsel.

Mr. James P. Carroll
AgileThought, Inc. & Affiliates

July 3, 2025
Page | 4

Third-party Service Providers and Tax Return Information Disclosure Consent

We would like to obtain your consent to use and disclose your tax return information for various purposes of benefit to you, as detailed below. Please read the consent below carefully before executing. You are not required to execute this consent to engage our tax services, and we are not conditioning our provision of services on your consent. For the avoidance of doubt, by signing this engagement letter, you are providing your consent to allow Baker Tilly to use and disclose your tax return information for the purposes identified below. You may request to limit the tax return information used or disclosed, and to limit the consented uses and disclosures. You may terminate your consent at any time by providing written notice to Baker Tilly.

You authorize Baker Tilly Advisory Group, LP (Baker Tilly) to use and disclose all of your tax return information for the purposes identified below.

I.R.C. § 7216 Client Consent to Use of Tax Return Information (Non-1040)

You authorize Baker Tilly to use your tax return information for the following purposes:

- To identify and suggest useful information and services, including attest services, non-tax services such as audit services, financial services, investment advisory services, and consulting services, and additional tax services such as advanced federal and state income tax, indirect tax credits & incentives, international tax, and industry-specific services, and to determine whether such information and services would be valuable to you.
- To aggregate and anonymize tax return information to analyze, deliver, support, optimize, communicate and market our services and to allow us to provide you and others with other helpful information.

I.R.C. § 7216 Client Consent to Disclosure of Tax Return Information (Non-1040)

You authorize Baker Tilly to disclose your tax return information to all Baker Tilly national and international affiliates (including officers, employees, or members thereof who may be located outside the United States; together, "Baker Tilly Entities") and contractors inside and outside the United States providing administrative, tax return preparation and ancillary services ("Outsource Providers") for the following purposes:

- To enable Baker Tilly Entities and Outsource Providers to provide administrative, tax return preparation and ancillary services for Baker Tilly your behalf.
- To enable Baker Tilly Entities to identify and suggest useful information and services, including attest services, non-tax services such as audit services, financial services, investment advisory services, and consulting services, and additional tax services such as advanced federal and state income tax, indirect tax credits & incentives, international tax, and industry-specific services, and to determine whether such information and services would be valuable to you.

This consent will remain in effect until and unless revoked by your written notice.

Timing

We will complete the preparation of your tax returns so they can be timely filed by the due date or filed by the extended due date of your tax return. To meet this filing deadline, we expect to receive the information needed from you to complete the returns no later than 30 days before the extending filing deadline. Failure to provide complete information and timely assistance may require an adjustment to our completion date. In addition, in the event unforeseen circumstances occur that impact our ability to meet our completion date, we will contact you to discuss an acceptable revised completion date. If an extension of time is required, any tax due with the

Mr. James P. Carroll
AgileThought, Inc. & Affiliates

July 3, 2025
Page | 5

returns must be paid with the extensions. Any amounts not paid by the original filing deadline may be subject to interest and late payment penalties.

Due to constraints in amending federal business returns under the internal revenue code, we will automatically file for an extension of these returns as part of our standard engagement practice, if not already extended.

Fees

Our fee for this engagement will be based on the number of hours expended at our standard billing rates. As mentioned above, we will be required to increase our fee this year in order to help comply with changes to the tax law that affect you. Factors such as the complexity of the engagement, the condition and completeness of your records, the timely compilation by your staff of any information we have requested, the continuity of your personnel and their availability will have a bearing on the amount of time required to complete the engagement.

For any *Additional Services* covered by this Engagement Letter, you will pay Baker Tilly a fee based on our standard hourly rates for the level of staff performing the services.

Standard Hourly Rate Table (as referenced above)

Level	Hourly Rate
Principal	\$510
Director	\$450
Senior Manager	\$395
Manager	\$375
Senior Associate	\$290
Associate	\$240

In addition to professional fees, our invoices will include our standard technology charge, plus travel and subsistence and other out-of-pocket expenses related to the engagement. Interim billings will be submitted on a monthly basis as work progresses and expenses are incurred. Our invoices are due and payable upon receipt.

The amount of our fee for services is based on the assumption that we will receive the complete information and assistance as detailed in this engagement letter on a timely basis. In the event we believe an additional fee is required as the result of an unforeseen difficulty in completing the engagement, a change in the underlying facts or law, or your failure to provide complete information and timely assistance, we will inform you promptly and agree on a revised fee with you at that time.

We look forward to working with you to complete this engagement. If this engagement letter correctly describes the engagement, please sign one copy and return it to us, along with a copy of the attached *Engagement Terms – Tax Services*. Please retain a copy for your files. If you have any questions or comments regarding the terms of this engagement letter, please call me.

Sincerely,



BAKER TILLY ADVISORY GROUP, LP

Kenneth A. Smith

Attachments(s):

Engagement Terms - Tax Services
Listing of Returns to be Prepared

Mr. James P. Carroll
AgileThought, Inc. & Affiliates

July 3, 2025
Page | 6

The services and terms as set forth in this engagement letter and the attached *Engagement Terms – Tax Services* are agreed to by:



Client Signature

Title

Date

Please ensure that you return ALL pages of the engagement letter and the attached Engagement Terms – Tax Services.

Mr. Jim Carroll
AgileThought, Inc

July 3, 2025
Page | 7

Listing of Returns to be Prepared

Baker Tilly Advisory Group, LP only takes responsibility for the preparation of the following U.S. federal and state tax returns, schedules and other information for the tax year listed in the *Summary of Services*:

Return	Scope	Due Dates
U.S. & State Corporation Income Tax Returns	With respect to the tax year ended December 31, 2024, or short period ending upon liquidation of corporation, we will prepare the following income tax returns (see list of tax returns to be prepared below)	Due April 15, 2025, or 15 th day of fourth month after corporation liquidated. Extended Due Date – October 15, 2025, or 6 months after original due date.
Form Number	Form Title	
<u>AN USA</u> Form 1120 Form 100	U.S. Income Tax Return for a Corporation California Corporation Tax Return	
<u>AgileThought, Inc.</u> FINCEN 114 Form 120 Form 100 Form 112 Form IL-1120 Form 4567 Form M4 Form CBT-100 Form CT-3 Form RI-1120 05-158-A/05-158-B Form 05-102 Form CO-411	Arizona Corporation Tax Return California Corporation Tax Return Colorado Corporation Tax Return Illinois Corporation Tax Return Michigan Business Tax Annual Return Minnesota Corporation Tax Return New Jersey Corporation Business Tax Return New York Corporation Tax Return Rhode Island Corporate Tax Return Texas Franchise Tax Report Texas Public Information Report Vermont Corporate Income Tax Return	Final state income tax returns have been filed in 2023 where applicable.
<u>4th Source Holding Corp</u> Form F-1120 Form 600 Form IT-20 Form CIFT-620-SD Form 500 Form 84-105 Form MO-1120 Form RTC-101 Form FAE 170	Florida Corporation Tax Return Georgia Corporation Tax Return Indiana Corporation Tax Return Louisiana Corporation Tax Return Maryland Corporation Tax Return Mississippi Corporation Tax Return Missouri Corporation Income Tax Return Pennsylvania Corporation Tax Return Tennessee Corporation Tax Return	Final state income tax returns have been filed in 2023 where applicable
<u>AgileThought, LLC</u> Form F-1120 Form 600 Form IT-20 Form CD405 Form RTC-101 Form FAE 170	Florida Corporation Tax Return Georgia Corporation Tax Return Indiana Corporation Tax Return North Carolina Corporation Tax Return Pennsylvania Corporation Tax Return Tennessee Corporation Tax Return	Final state income tax returns have been filed in 2023 where applicable
<u>AgileThought, Inc. & Subsidiaries</u> Form 1120	U.S. Income Tax Return for a Corporation The following subsidiaries are included in the consolidated federal return:	

Mr. Jim Carroll
AgileThought, Inc

July 3, 2025
Page | 8

	<ul style="list-style-type: none"> • AgileThought Inc. • Agilethought, LLC • 4th Source Holding Corp • QMX Investment Holdings USA, Inc. <p>The following disregarded entities are included in the consolidated federal return:</p> <ul style="list-style-type: none"> • AN Global, LLC • IT Global Holding, LLC • 4th Source, LLC • 4th Source Mexico, LLC • AGS Alpama Global Services USA, LLC 	
	<p>Form 8858 will be filed for the following controlled foreign corporations:</p> <ul style="list-style-type: none"> • Tarnow Investment, S.L. 	
	<p>Form 5471 will be filed for the following controlled foreign corporations:</p> <ul style="list-style-type: none"> • Agilethought Digital Solutions, S.A.P.I. FKA (North American Software S.A.P.I. de C.V.) • NASOFT Servicios Administrativos S.A. de C.V. • AGS Alpama Global Serivces Mexico, S.A. de C.V. • An Extend, S.A. de C.V. • An Data Intelligence S.A. de C.V. • An UX, S.A. de C.V. FKA Zetable Interactive Agency • Facultas Analytics S.A.P.I. de C.V. • Faktos Inc, S.A.P.I. de C.V. • Sociedad de Servicios de Consultora Informática Eprocure CL LTD • AGS Alpama Global Services Argentina, S.A. • An Brasil Servicios de Consultoria Em Software, LT LTDA • Alpama Global Services Brasil Consultoria en Tecno • An Evolution SRL de CV • AGS NASOFT Servicios Adminstrativos SA de CV • NASOFT de Costa Rica, S.A. • Entrepids Mexico, S.A. de C.V. • Cuarto Origen, S. de R.L. de C.V. • Agilethought Mexico S.A. de C.V. FKA (An Digital S.A. de C.V.) • Anzen Soluciones S.A. de C.V. 	

Mr. Jim Carroll
AgileThought, Inc

July 3, 2025
Page | 9

Baker Tilly Advisory Group, LP Engagement Terms - Tax Services

These Engagement Terms - Tax Services ("Terms"), the Engagement Letter to which they are attached, and any applicable online terms and conditions or terms of use ("Online Terms") related to online products or services made available to Client by Baker Tilly ("Online Offering") (collectively, the "Agreement") constitute the entire agreement between the client to whom such Engagement Letter is addressed (the "Client") and any other legal entities referred to therein and Baker Tilly Advisory Group, LP ("Baker Tilly", "we", "us", "our"), regarding the services described in the Engagement Letter and supersede and incorporate all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. For clarity and avoidance of doubt, these Terms and the Engagement Letter govern Baker Tilly's provision of the services described herein, and the Online Terms govern Client's use of the Online Offering. This Agreement's provisions shall not be deemed modified or amended by the conduct of the parties. If there is a conflict between these Terms and the Terms of any Engagement Letter, these Terms shall govern.

1. Responsibilities of Client

- a. To ensure an effective and efficient engagement, Client agrees to provide Baker Tilly with all information requested, in a timely manner, and to provide any reasonable assistance as may be required to properly perform the engagement. In performing services under this Agreement, Baker Tilly will rely upon Client personnel for the accuracy and completeness of its records and all other information supplied to us, without independent investigation or verification. Inaccuracy, incompleteness or tardiness in the delivery of information to Baker Tilly, whether or not Client personnel knew or should have known that such information was not complete, accurate or current, could have a material effect on tax returns, our conclusions and the fee for services.
- b. US Treasury Regulations require taxpayers to disclose any tax strategy or transaction that the IRS identifies as: 1) a Listed Transaction; 2) substantially similar to a Listed Transaction; or 3) any other Reportable Transaction. In addition, certain states have similar disclosure requirements. Noncompliance with these rules may result in significant penalties. Client agrees to inform Baker Tilly of participation in any such transactions.
- c. Client agrees to file, unaltered and with appropriate disclosure, the tax returns as prepared by Baker Tilly. Client agrees that Baker Tilly assumes no responsibility and has no liability for any returns altered by Client prior to filing with the taxing jurisdiction. Client is responsible for the timely filing of the returns Baker Tilly prepares and agrees to inform us in writing of any failure to timely file the tax returns.
- d. Most tax returns require signatures, under penalty of perjury, by the taxpayer or an officer of the taxpayer affirming that the tax returns and the accompanying schedules and statements are true, correct and complete to the best of his or her knowledge. Client is responsible for understanding and agreeing with the various amounts, computations and statements made in the tax returns and accepts responsibility for the results of the tax services rendered. Baker Tilly's services may include advice and recommendations, but all decisions in connection with the implementation of such advice and recommendations shall be the responsibility of, and made by, Client. Baker Tilly will not perform any management functions or make management decisions for Client in connection with this engagement.
- e. Client is required to maintain and retain adequate documentation to support the tax returns as filed as penalties can be imposed by taxing authorities for the failure to produce adequate documentation supporting the items included in a tax return. Baker Tilly has no responsibility or liability for Client's failure to maintain adequate documentation.

2. Responsibilities of Baker Tilly

- a. Baker Tilly's services under this Agreement are subject to and will be performed in accordance with Treasury Department Circular 230, the American Institute of Certified Public Accountants (AICPA) and other professional standards applicable to tax services. We disclaim all other warranties, either express or implied.
- b. Baker Tilly will perform these services on the basis of the information you have provided and in consideration of the applicable tax laws, regulations and associated interpretations as of the date the services are provided. Tax laws and regulations and/or their interpretation are subject to change at any time, and such changes may be retroactive in effect and may be applicable to advice given or other services rendered before their effective dates. Baker Tilly has no responsibility or liability for such changes occurring after the completion date of this engagement.
- c. Client acknowledges and agrees that any advice, recommendations, information or work product provided to Client by Baker Tilly in connection with this engagement is for the sole use of Client and may not be relied upon by any third party. Baker Tilly has no liability or responsibility to any third parties as a result of this engagement and Client agrees to indemnify Baker Tilly accordingly (see Paragraph 3(b)).
- d. Tax returns and other filings are subject to examination by taxing authorities. Baker Tilly will be available to assist Client in the event of an audit of any issue for which Baker Tilly has provided services under this Agreement. Fees for these additional services will be communicated in a separate engagement letter.
- e. The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation, under federal, state or other type of law or regulation.
- f. Baker Tilly may utilize the services of independent contractors in providing services to Client. All such third parties are bound by the same confidentiality requirements as Baker Tilly and its employees. Client hereby consents to disclosure of confidential information necessary to the provision of the related services.
- g. Nothing in this Agreement prevents Baker Tilly from providing services to other clients.

3. Limitation on Damages and Indemnification

- a. The liability (including attorney's fees and ALL other costs) of Baker Tilly and its current or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Agreement shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for consequential, special, indirect, incidental, punitive or exemplary damages, costs, expenses or losses (including, without

Mr. Jim Carroll
AgileThought, Inc

July 3, 2025
Page | 10

limitation, lost profits and opportunity costs) arising out of or related to this Agreement even if a party has been advised of the possibility of such damages.

- b. Except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services, Client agrees to indemnify, defend and hold harmless Baker Tilly from and against any and all liabilities incurred or suffered by or asserted against Baker Tilly in connection with a third party claim to the extent resulting from such party's use or possession of or reliance upon Baker Tilly's advice, recommendations, information or work product provided or generated in connection with this engagement letter or the services provided under this engagement letter.
- c. The terms of this Section 3 shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of Client, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to applicable law or regulation. These terms shall also continue to apply after any termination of this Agreement.
- d. Client accepts and acknowledges that any legal proceedings arising from or in connection with the services provided under this Agreement must be commenced within one year from the date the services were provided, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

4. Communications and Confidentiality

- a. Communications between Baker Tilly and Client may be privileged and protected from disclosure to the IRS or other governmental authorities in certain circumstances. Baker Tilly will not assert on Client's behalf any claim of privilege unless Client specifically instructs Baker Tilly in writing to do so after discussing the specific request and the grounds on which such privilege claim would be made. Notwithstanding the foregoing, Client acknowledges that in no event will Baker Tilly assert any claim of privilege that Baker Tilly concludes is not valid. Baker Tilly agrees to cooperate with Client in any effort to assert any privilege with respect to such information, provided Client agrees to hold Baker Tilly harmless from and be responsible for any costs and expenses resulting from such assertion.
- b. Baker Tilly may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, Baker Tilly will promptly notify Client, unless otherwise prohibited. In the event Baker Tilly is requested by the Client or required by government regulation, subpoena or other legal process to produce our engagement working papers or its personnel as witnesses with respect to services rendered to Client, so long as Baker Tilly is not a party to the proceeding in which the information is sought, Client will reimburse Baker Tilly for its professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.
- c. Baker Tilly may be required to disclose confidential information with respect to complying with certain professional obligations, such as peer review programs. All participants in such peer review programs are bound by the same confidentiality requirements as Baker Tilly and its employees. Baker Tilly will not be required to notify Client if disclosure of confidential information is necessary for peer review purposes.
- d. Baker Tilly may communicate electronically with Client or otherwise transmit documents in electronic form during the course of this engagement. Client accepts the inherent risks of electronic forms of communication and agrees that it may rely only upon a final hard copy version of a document or other communication that Baker Tilly transmits to Client unless no such hard copy is transmitted by Baker Tilly to Client.
- e. The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. If we are required by law, regulation or professional standards to make certain documentation available to regulators, Client hereby authorizes us to do so.

5. Alternative Dispute Resolution

- a. In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.
- b. If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no prehearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from AAA, JAMS, the Center for Public Resources or any other internationally or nationally-recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within 15 days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a single arbitrator, experienced in tax matters. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrator(s) upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrator(s) shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrator(s) shall be empowered to interpret the applicable statutes of limitations.

Mr. Jim Carroll
AgileThought, Inc

July 3, 2025
Page | 11

6. Termination

Either party may terminate this Agreement at any time upon written notice to the other party. In the event of termination, Client will be responsible for fees earned and expenses incurred through the date termination notice is received. In the event that collection procedures are required, the Client agrees to be responsible for all expenses of collection including related attorneys' fees.

7. Personnel

During the term of this Agreement, and for a period of twelve (12) months following the expiration or termination thereof, neither party will actively solicit the employment of the personnel of the other party involved directly with providing services hereunder. Both parties acknowledge that the fee for hiring personnel from the other party, during this period will be a fee equal to the hired person's annual salary at the time of the violation so as to reimburse the party for the costs of hiring and training a replacement.

8. Data Privacy and Security

- a. To the extent the Services require Baker Tilly to receive personal data or personal information from Client, Baker Tilly may process, and engage subcontractors to assist with processing, any personal data or personal information, as those terms are defined in applicable privacy laws. Baker Tilly's processing shall be in accordance with the requirements of the applicable privacy laws relevant to the processing in providing Services hereunder, including Services performed to meet the business purposes of the Client, such as Baker Tilly's tax, advisory, and other consulting services. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records, and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor, as those terms are defined respectively under the CCPA/GDPR, in relation to Client personal data and personal information. As a Service Provider/Data Processor processing personal data or personal information on behalf of Client, Baker Tilly shall, unless otherwise permitted by applicable privacy law, (a) follow Client instructions; (b) not sell personal data or personal information collected from the Client or share the personal data or personal information for purposes of targeted advertising; (c) process personal data or personal information solely for purposes related to the Client's engagement and not for Baker Tilly's own commercial purposes; and (d) cooperate with and provide reasonable assistance to Client to ensure compliance with applicable privacy laws. Client is responsible for notifying Baker Tilly of any applicable privacy laws the personal data or personal information provided to Baker Tilly is subject to, and Client represents and warrants it has all necessary authority (including any legally required consent from individuals) to transfer such information and authorize Baker Tilly to process such information in connection with the Services described herein. Client further understands Baker Tilly US, LLP and Baker Tilly Advisory Group, LP may co-process Client data as necessary to perform the Services, pursuant to the alternative practice structure in place between the two entities. Baker Tilly is responsible for notifying Client if Baker Tilly becomes aware that it can no longer comply with any applicable privacy law and, upon such notice, shall permit Client to take reasonable and appropriate steps to remediate personal data or personal information processing. Client agrees that Baker Tilly has the right to utilize Client data to improve internal processes and procedures and to generate aggregated/de-identified data from the data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.
 - b. Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation, and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this Agreement, Client should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.
 - c. Baker Tilly does not retain any original Client records and we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is the Client's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement.
- #### 9. Other Matters
- a. Neither party shall be liable to the other for any delay or failure to perform any of the services or obligations set forth in this Agreement due to causes beyond its reasonable control. The provisions of this Agreement, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Agreement is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Agreement shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law.
 - b. Neither this Agreement, any Engagement Letter, any claims nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by Client without the written consent of Baker Tilly. Baker Tilly may assign and transfer this Agreement and any Letter to any successor that acquires all or substantially all of the business or assets of Baker Tilly by way of merger, consolidation, other business reorganization, or the sale of interests or assets.
 - c. Baker Tilly US, LLP and Baker Tilly Advisory Group, LP and its subsidiary entities provide professional services through an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable laws, regulations and professional standards. Baker Tilly US, LLP is a licensed independent CPA firm that provides attest services to clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and business advisory services to their clients. Baker Tilly Advisory Group, LP and its subsidiary entities are not licensed CPA firms. Baker Tilly Advisory Group, LP and its subsidiaries and Baker Tilly US, LLP are independent members of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients.

Mr. Jim Carroll
AgileThought, Inc

July 3, 2025
Page | 12

Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Advisory Group, LP and Baker Tilly US, LLP are not Baker Tilly International's agents and do not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Advisory Group, LP, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

10. Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the state of Illinois, without giving effect to the provisions relating to conflict of laws.

EXHIBIT C

[Meiners Declaration]

**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)

(Jointly Administered)

**DECLARATION OF THERESA A. MEINERS IN
SUPPORT OF APPLICATION OF THE DEBTORS
FOR AN ORDER AUTHORIZING THE RETENTION
AND EMPLOYMENT OF BAKER TILLY US, LLP AS TAX
ADVISOR TO THE DEBTORS PURSUANT TO SECTIONS 327(a), 328(a),
AND 330 OF THE BANKRUPTCY CODE, BANKRUPTCY RULES 2014(a) AND 2016,
AND LOCAL RULES 2014-1 AND 2016-1, EFFECTIVE AS OF AUGUST 21, 2025**

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and to 28 U.S.C. §1746, I, Theresa A. Meiners, declare as follows:

1. I am Chief Risk Officer and General Counsel of Baker Tilly Advisory Group, LP (“BakerTilly”). I provide this declaration on behalf of BakerTilly in support of the application (the “Application”) of AN Global LLC and its affiliates that are debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”) for an order authorizing the Debtors’ employment and retention of BakerTilly, effective as of August 21, 2025, as tax advisor in accordance with the terms and conditions set forth in that certain Engagement Letter, dated August 21, 2025, by and among the Debtors and BakerTilly, a

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 Servicos 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); 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); 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.

copy of which is attached to the Application as Exhibit B, by and among the Debtors and BakerTilly (collectively, the “Engagement Letter”). Unless otherwise defined, all capitalized terms used herein shall have the meanings given to them in the Application.

BAKERTILLY’S ENGAGEMENT

2. The Debtors have selected BakerTilly as their tax advisor due to (i) the firm’s extensive experience in and knowledge of the operations of entities like the Debtors, (ii) the association between BakerTilly and the Debtors’ former tax advisor, Hancock Askew & Co., LLP (“Hancock”), which is now a part of BakerTilly, as their association will provide a streamlined transition of services, and (iii) BakerTilly’s reputation as a high-quality provider of tax advisor services to mid-sized companies.

3. BakerTilly is an independent member of Baker Tilly International, the world’s eighth largest accountancy and business advisory network of independent members. Across the globe, the network has members in 147 countries and more than 30,000 team members. Hancock, the Debtors’ current tax advisor, joining BakerTilly will only increase the knowledge and resource base of an already well-qualified firm that is familiar with the Debtors’ operations.

4. Additionally, the Debtors are familiar with the professional standing and reputation of BakerTilly and have selected BakerTilly as tax advisor to the Debtors because such retention will only enhance the services Hancock was already providing. The Debtors believe BakerTilly is well-qualified and able to represent the Debtors in the Chapter 11 Cases in an efficient and timely manner.

5. Subject to further order of the Court, and consistent with the Engagement Letter, the Debtors request the employment and retention of BakerTilly to perform certain tax services, including preparing required federal, state, and local returns for the tax year ending

December 31, 2024 (the “2024 Tax Returns”) and other tax preparation and consulting services as requested by the Debtors (collectively, the “Services”).

6. As provided under the Engagement Letter, the Debtors agreed to pay BakerTilly’s standard hourly rates as set forth in the following schedule, in an amount not to exceed \$150,900 in the aggregate, for preparation of the 2024 Tax Returns:

Title	Rate per Hour
Principal (f/k/a “Partner”)	\$495
Director	\$395
Senior Tax Manager	\$375
Tax Manager	\$350
Supervisor	\$270
Senior Associate	\$250
Associate Staff/Paraprofessional	\$150-\$210

7. In addition to the rates described above, the Debtors and BakerTilly have agreed that the Debtors shall reimburse Hancock for actual out-of-pocket expenses BakerTilly incurs in connection with BakerTilly’s performance of the Services. BakerTilly has not received any retainer or advance payment for the services to be provided. It did not receive any payments from BakerTilly prior to the Petition Date, though Hancock did receive such payments prior to its merger with BakerTilly.

8. BakerTilly has advised the Debtors that, for tax advisor engagements, such as those under the Engagement Letter, it is not BakerTilly’s general practice to keep detailed time records similar to those customarily maintained by attorneys or restructuring professionals. Despite this general practice, BakerTilly intends to include as an exhibit to its fee applications

filed with the Court a description of the services provided as well as time detail regarding the hours, in one-tenth hour (0.1) increments, spent by each professional to support the requested fees.

BAKERTILLY'S CONFLICTS CHECK PROCEDURES

9. Debtors' counsel provided BakerTilly with a comprehensive list of the types of entities who may have contacts with the Debtors. A copy of the searched parties is attached hereto as **Schedule 1** (the "Parties List"). To determine its relationship with the parties in interest in these Chapter 11 Cases, Baker Tilly has researched its client database and emailed its partners to determine whether it has any connections or relationships with the entities identified on the Parties List.

10. Except as set forth in this Declaration or listed on **Schedule 2** hereto, to the best of my knowledge, neither Baker Tilly nor any associate thereof, has any connection with the Debtors, their known creditors, other known or potential parties in interest, the U.S. Trustee or any person employed in such office of the U.S. Trustee, any United States Bankruptcy Judge or District Judge for the District of Delaware, or the Clerk of the Bankruptcy Court for the District of Delaware or any person employed by the office of such Clerk.

11. However, Baker Tilly may have (a) worked with and/or for the professionals in these Chapter 11 Cases or other chapter 11 cases, or (b) been, or may be currently, engaged by certain other creditors of the Debtors, although no one professional and/or creditor has generated more than 1% of the firm's revenue.

12. Baker Tilly will not represent any of the parties (or their affiliates) on the Parties List in any matter related to the Debtors or these cases. In addition, Baker Tilly does not believe that any relationship that Baker Tilly, or any professional or employee employed by Baker Tilly,

may have with any party on the Parties List will interfere with, or otherwise impair, Baker Tilly's representation of the Debtors in these cases.

13. As part of their practice, Baker Tilly appears in cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties in interest in the Debtors' Chapter 11 Cases. Also, Baker Tilly and its affiliates may have performed in the past, and may perform in the future, services for various attorneys and law firms, and have been represented by several attorneys, and law firms, some of whom may be involved in these cases. In addition, Baker Tilly has in the past, may currently, and will likely in the future be working with or against other professionals in these cases in matters unrelated to the Debtors and these cases.

14. In light of this, given the large number of parties in interest in these cases, despite the efforts to identify and disclose Baker Tilly's relationships with such parties, Baker Tilly is unable to state with certainty that every client relationship or other connection has been disclosed in this Declaration. To the extent Baker Tilly discovers any facts bearing on the matters described herein during the period of Baker Tilly's retention, Baker Tilly undertakes to promptly amend and supplement the information contained in this Declaration to disclose such facts.

15. Baker Tilly agrees not to share any compensation to be paid by the Debtors, in connection with services to be performed after the Petition Date, with any other person, other than the partners, principals, and employees of Baker Tilly, to the extent required by section 504 of the Bankruptcy Code.

16. To the best of my knowledge, Baker Tilly (i) is not an equity security holder, or an insider of the Debtors, (ii) is not and was not, within two (2) years before the Petition Date, a director, officer, or employee of the Debtors, and (iii) does not have any interest materially

adverse to the interests of the Debtors' estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors or for any other reason.

17. Accordingly, I believe that Baker Tilly is a "disinterested person," as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: August 21, 2025



By: Theresa A. Meiners
Chief Risk Officer and General Counsel
Baker Tilly Advisory Group, LP

Schedule 1

List of Potential Parties-in-Interest

Affiliations of Current Officers and Directors

- Abril Law, PLLC
- Administradora Ignia, S.A. de C.V.
- Administradora Latin Idea, S.A.P.I. de C.V.
- Administradora LIV Capital, S.A.P.I. de C.V.
- AGS Group, LLC
- Ánima Estudios, S.A.P.I. de C.V.
- Armada Capital, LLC
- Armada Capital, SA de CV
- Armada Latin America Opportunity Fund GP
- Armada Partner, SC
- Avaya Holdings Corp.
- Banco Credit Suisse, S.A.
- Boletia, Inc.
- Bolsa Institucional de Valores, S.A. de C.V.
- Casa de Bolsa Credit Suisse, S.A. de C.V.
- CEC Entertainment
- Central de Corretajes, S.A.P.I. de C.V.
- CKC Consultores SA de CV
- CMR, S.A.B. de C.V.
- Comunidades que Renacen SAPI de CV
- Cox Energy América (COXA)
- Cyber Team SAPI de CV
- Cybolt Managed Services SA de CV
- Cynalex Productions, LLC
- EJURMSC, LLC
- Fine & Casual Dinning, S.A.P.I. de C.V.
- Gasngo Latam
- Gasngo Mexico, SA de CV
- Grizzly Energy, LLC (f/k/a Vanguard Natural Resources, Inc.)
- Grupo Aeromexico SAPI de CV
- Grupo Diagnóstico Proa, S.A.P.I. de C.V.
- Grupo Financiero Credit Suisse, S.A. de C.V.
- Grupo Hotelero Santa Fe, S.A.B. de C.V.
- Grupo Traxión, S.A.B. de C.V.
- Hexion Inc.
- Holding Universidad Centro, S.A.P.I. de C.V.
- HSM Group Management Focus Europe Global, S.L.
- Immuno Holding, S.A.P.I. de C.V.
- Informacion Segura SA de CV
- Invertis, LLC
- Juganu LTD
- Laig de Mexico, SA de CV
- Latin Idea Advisors, LLC
- Latin Idea Ventures, LLC
- Libbey Inc.
- LIV Capital Acquisition Corp.
- LIV Capital Acquisition Corp. II
- LIV GP Master, S.A.P.I. de C.V.
- LIVE Fund I Partners GP, LLC
- Logyt EN, S.A.P.I. de C.V.
- Marblegate Acquisition, Corp.
- Mattress Firm
- Maya Capital, SA de CV
- Mexican Lights Investments LP
- Mexican Lights LLC GP
- Modatelas, S.A.P.I. de C.V.
- Monitronics International, Inc.
- MZM Estrategia, S.A.P.I. de C.V.
- Nexxus Capital, S.A.P.I. de C.V.
- Nexxus Iberia Fund I, FCR
- Noble Drilling
- Novitech SA de CV
- Parker Drilling Company
- Pescadero Capital, LLC
- Productos Mendoza, S.A. de C.V.
- Pursuit SCA SICAV RAIF, its affiliate CYBOLT Inc. and its subsidiaries

- Redan Advisors LLC
- Rotoplás
- RW Consulting de México, S.A.P.I. de C.V.
- RW Consulting, S.A. de C.V.
- RW Endeavor LLC
- Servicios LIV, S.C.
- Skandia Colombia
- Sungard Availability Services
- The Rising Start Foundation
- Traxión
- UM-NSU Card
- United Mileage Plus, LLC
- Ventura Entertainment, S.A.P.I. de C.V.

Brokers

- Continental Stock Transfer
- Merrill Lynch
- William Blair & Company LLC

Creditors' Committee Members and Professionals

- AT Holdings Group LLC
- Korn Ferry
- LinkX S.A. de C.V.
- Pachulski Stang Ziehl & Jones LLP
- Province, LLC

Major Creditors' Professionals

- Chipman Brown Cicero & Cole, LLP
- Galicia Abogados, S.C.
- FTI Consulting, Inc.
- Pryor Cashman LLP
- Ropes & Gray LLP
- Skadden, Arps, Slate, Meagher & Flom LLP

Current Officers and Directors of the Debtors

- Diana P. Abril
- Patrick Bartels

- Gerardo Benitez Peláez
- Alvaro Bertrán Farga
- Andrés Borrego y Marrón
- Carlyne Cesar
- Clare Deboef
- Marina Díaz Ibarra
- Mauricio Garduño González Elizondo
- Roberto Langenauer Neuman
- Ana Gabriela Luna Valerio
- Alejandro Manzochi
- Diego Morano
- Gilson Pereira de Gouvêa
- Eric Purdum
- Mauricio J. Rioseco Orihuela
- Eduardo Alberto Rodríguez Rached
- Alejandro Rojas Domene
- Alexander Roger Rossi
- Arturo José Saval Pérez
- Manuel Senderos
- Erika Silva Nieto
- Diego H. Zavala

Debtors, Affiliates & Subsidiaries

- 4th Source Holding Corp. (US)
- 4th Source México, LLC (US)
- 4th Source, LLC (US)
- AgileThought Argentina S.A. (Arg)
- AgileThought Brasil Serviços de Consultoria Em Software (BR)
- AgileThought Brasil-Consultoria Em Tecnologia LTDA (BR)
- AgileThought Costa Rica S.A. (CR)
- AgileThought Digital Solutions, S.A.P.I. de C.V. (MX)
- AgileThought, LLC (US)
- AgileThought México, S.A. de C.V. (MX)
- AgileThought, S.A.P.I. de C.V.

- AgileThought Servicios Administrativos, S.A. de C.V. (MX)
- AgileThought Servicios México, S.A. de C.V. (MX)
- AgileThought, Inc. (US)
- AGS Alpama Global Services México, S.A. de C.V. (MX)
- AGS Alpama Global Services USA, LLC (US)
- AN Data Intelligence, S.A. de C.V. (MX)
- AN Evolution, S. de R.L. de C.V. (MX)
- AN Extend, S.A. de C.V. (MX)
- AN Global LLC (US)
- AN USA (US)
- AN UX, S.A. de C.V. (MX)
- Anzen Soluciones, S.A. de C.V. (MX)
- Cuarto Origen, S. de R.L. de C.V. (MX)
- Entrepids Technology Inc. (US)
- Entrepids México, S.A. de C.V. (MX)
- Facultas Analytics, S.A.P.I. de C.V. (MX)
- Faktos Inc, S.A.P.I. de C.V. (MX)
- IT Global Holding LLC (US)
- QMX Investment Holdings USA, Inc. (US)
- Tarnow Investment, S.L. (Spain)

Debtors' Major Shareholders

- Banco Nacional de Mexico, SA, Integrante del Grupo Financiero Banamex, Division Fiduciaria, solely in its Capacity as Trustee
- Banco Nacional de Mexico, SA, Member of Grupo Financiero Banamex, Division Fiduciaria in its Capacity as Trustee
- Cede & Co
- Invertis, LLC c/o Credit Suisse AG

- Nexxus Capital Private Equity Fund VI, L.P.

Debtors' Trade Names and Aliases (up to 8 years) (a/k/a/, f/k/a/, d/b/a/)

- AGS Alpama Global Services Argentina SA
- Alpama Global Services Brasil- Consultoria Em Tecnologia LTDA
- AN Brasil Servicios de Consultoria em Software, LTDA
- AN Digital, S.A. de C.V.
- AN Evolution, S.A. de C.V.
- AN Global IT, S.A.P.I. de C.V.
- NASOFT Costa Rica, S.A.
- NASOFT Servicios Administrativos, S.A. de C.V.
- NASOFT USA, Inc.
- North American Software, S.A.P.I. de C.V.
- Zetabe Interactive Agency, S.A. de C.V.

Deposit Banks

- Balanz Capital
- Banco BAC San Jose SA
- Banco Mercantil del Norte, S.A. (BANORTE)
- Banco Monex
- Banco Nacional de Mexico, S.A (BANAMEX)
- Banco Santander
- Banco Santander (México), S. A.
- Banco Santander, S. A.
- Bank Of America
- BBVA Bancomer S.A.
- Caixa General SA
- MONEX- Casa de Bolsa (caja de ahorro)
- Sistema de Transferencias y Pagos STP, S.A. DE C.V.

Former Officers and Directors (past 6 years)

- Miguel Angel Davila
- Amit Singh
- Humberto Zesati

Holders of 10 Largest Secured Claims (Consolidated)

- AFCO Premium Credit LLC
- AGS Group LLC
- Blue Torch Finance LLC
- Exitus Capital, S.A.P.I. de C.V.
- Credit Suisse Mexico Opportunities Fund
- GLAS Americas LLC
- GLAS USA LLC
- Monroe Capital Management Advisors, LLC

Holders of 20 Largest Unsecured Claims (Consolidated)

- AGS Group
- Anovorx
- Banco Ve por Mas
- BDO USA, LLP
- Cousins Fund II Tampa, III
- Datavision Digital
- Exitus Capital SAPI de CV SOFOM ENR
- Factoring Corporativo
- KC Rentas SA De CV
- Korn Ferry (US)
- KPMG LLP
- Link X, S.A. de C.V.
- Mayer Brown LLP
- Microsoft Corporation
- Microstrategy Mexico S de RI de Cv
- Monroe Capital LLC

- PricewaterhouseCoopers International Limited
- Sap Mexico Sa De Cv
- Tax Administration Service (Mexico)
- Tennessee Department of Revenue

Insurance and Benefits Carriers, Brokers and Administrators

- ACE American Insurance Company (Chubb)
- Allied World Insurance Company
- Allied World National Assurance Company
- AXA Seguros, S.A. de C.V.
- Bouchard Insurance, a Marsh & McLennan Agency
- Bradesco Seguros
- Cigna Health and Life Insurance Company
- Federal Insurance Company
- Federal Insurance Company (Chubb)
- Great Northern Insurance Company (Chubb)
- Grupo Nacional Provincial S.A.B
- Instituto Nacional de Seguros
- Mapfire Seguros Costa Rica S.A.
- Marsh, USA Inc.
- Metropolitan Life Seguros e Previdencia Privada S.A.
- National Union Fire Insurance Company Pittsburgh, PA (AIG)
- Pet Assure Corp
- Plenaria Seguros, S.A.
- Qualitas Compania de Seguros, S.A. de C.V.
- Swiss Medical ART S.A.
- The Guardian Life Insurance Company of America

- Tokio Marine Compana de Seguros, S.A. de C.V.
- United of Omaha Life Insurance Company
- XL Specialty Insurance Company
- Zurich Aseguradora Mexicana, S.A. de C.V.
- Zurich Minas Brasil Seguros S.A.

Landlord / Payee on real estate lease

- Antigua Business Center, S.A. De C.V.
- Bertha Eugenia Gonzalez Dueñas/Alejandro Cervantes Gonzalez
- Compania de Inmuebles Contemporaneos del Centro, S.A. DE C.V.
- Cousins Fund II Tampa III, LLC
- Dymond Gestao E Empreendimentos Ltda./Jose Carlos Donizetti Teixeira
- Fideicomiso Banco Ve por más SA
- Gafoleto S.A.
- Hisstema Concepto, SA DE CV
- Inmobiliaria Sky de Yucatán, S.A de C.V.
- Loch Ness Marketing SA DE CV
- Negocios Latitud, S.A. DE C.V.
- Regus Costa Rica Centres Limitada
- Regus Management Group, LLC
- Regus Management Spain, SL
- Team X Project & APP, S.A. de CV
- Tech Supply & Data B S.A. de C.V.
- Teckel Technology SA de CV

Lenders and Lender Agents

- AFCO Premium Credit LLC
- AGS Group LLC
- Blue Torch Finance LLC
- Exitus Capital, S.A.P.I. de C.V.
- GLAS Americas LLC

- GLAS USA LLC
- Monroe Capital Management Advisors, LLC
- Small Business Administration

Major Competitors

- Accenture plc
- Capgemini SE
- Cognizant Technology Solutions Corporation
- Endava plc
- EPAM Systems, Inc.
- Globant S.A.
- Grid Dynamics Holdings, Inc.
- International Business Machines Corporation

Parties to Pending Litigation

- Amick Company S.A de C.V.
- AN Data Intelligence, S.A. de C.V.
- AnovoRX
- Bufette Consultor Mexicano, S.A. de C.V. (BCM)
- Zetabe Interactive Agency, SA de CV
- Temugin Abraham del Carmen Rosas
- Lucas Andrade Abraão
- Jhonathan Anota Badillo
- Rosa Nelly Blas Torres
- Alejandro Briseño Estrada
- André de Campos Nogueira
- Roberto de Carvalho
- Roberto Ignacio Castañeda González
- Citibank, N.A.
- Marcelo Chen
- Marcelo da Cruz Sitta
- Marcelo A. Dato
- Valmir Devito
- Andre Luiz Dias
- Olivier Edouard Dusonchet
- Eric Garcia Farfan
- María Dolores García Martinez
- Marcelo Gava Segatelli

- Luis Raúl González Calderón
- Ilse Jozef Fernanda Van Damme
- Karla Fernandes Hoefel
- Murilo Ferreira Raposo Tavares
- Osmar Franco de Godoi
- Pablo Henrique de Assis
- Guadalupe Janet Hernandez Garnica
- Guadalupe Paulina Hernández Medina
- Miguel Ángel Jiménez Estrada
- Andres Abraham Moran Palomino
- Alma Patricia Moreno Castro
- Alexandre Orquiza Angelin
- Pablo Pailles Hernández
- Plinio Antonio Parise
- Joaquín Perez Brito
- Ivonne Pérez Gutiérrez
- Noé Lucio Ramírez
- María del Rosario Moreno Morales
- Víctor Alberto Santana Delgadillo
- Valdir Saudate
- Sferaazul, S.A. de C.V
- Sonda Mexico, S.A de C.V.
- Cristina Soares de Andrade
- José Trinidad Torres Romo
- Marcus Vinicius de Souza Lopes
- Roberto Zarate Aceves
- Vivo Consulting Corporation

Professionals and Consultants (including Ordinary Course Professionals and Recent Former Professionals)

- Allende & Brea
- Alves Strabelli Brasil
- A.M.C.O. Abogados, S.C.
- Arellano & Cabrera Abogados, S.C.
- Bello, Gallardo, Bonequi y García, S.C.
- BDO USA, LLP
- BLP Abogados S.A.
- Cantor Fitzgerald & Co.
- Continental PLLC
- Creel, García-Cuellar, Aiza y Enríquez S.C.

- CTG Translations, S.C.
- Deloitte Asesoría Financiera, S.C.
- Epstein Investment Trust
- Evans Petree, P.C.
- Garrigues México, S.C.
- Guggenheim Securities, LLC
- Hughes Hubbard & Reed LLP
- Kurtzman Carson Consultants LLC
- J.P. Morgan Securities LLC
- KPMG LLP
- L.O. Baptista Advogados Brasil
- Marcelo de los Santos y Cía., S.C.
- Mattos Filho Vei a Filho Marre Jr e Quiro a Advogados
- Mauricio Bolaños
- Morano & Sambrizzi
- Notaría 94 CDMX
- Potter Anderson & Corroon LLP
- Ogletree, Deakins, Nash, Smoak & Stewart, P.C.
- Pacheco & Neach PC
- Ramon y Cajal Abogados
- Ritch Mueller
- Roel y Roel Abogados, S.C.
- Scherianz - Yanes Asociados
- S C Protección y Asesoría SC
- Severgnini, Robiola, Grinberg & Tombeur
- Teneo Capital LLC
- Teneo Securities LLC
- Ulhoa Canto Advogados

Service Providers and Utilities

- Algar multimedia S/A
- Ana Maria Sartori Da Silveira
- AT&T Comercializacion Movil S De RL
- AT&T Comunicaciones Digitales
- Century Link
- Claro CR Telecomunicaciones S.A.

- Comision Federal De Electricidad
- Cyxtera Communications, LLC
- Dell Financial Services
- Dell Leasing Mexico S De RI De Cv
- Eletropaulo Metropolitana Eletricid
- Everfull Aguas Cristalina S.R.L.
- Federal Express Corporation
- Five9, Inc.
- Hendrix De Padua Nori
- Ishikawa Sistens Serviços De Limpez
- José Carlos Donizeti Teixeira
- Jpg José Pedro Guedes Purificadores
- KC Rentas SA De CV
- Kio Networks
- Klasse Serv De Manut Com Instal Equ
- Kopell Distribuicao E Logistica LTD
- Mantenimiento Autosuficiente Para L
- Megacable De Mexico Sa De Cv
- Mm Primo Comercio E Representações
- MZ Servicios EM Telefonía Movel E F
- One Marina Park Asociacion Civil
- Radiomovil Dipsa Sa De Cv
- Servicios Telum Sa De Cv
- S-Com S.A.
- SKAR Solucoes E Informatica Do Bras
- Spectrum Enterprise
- TDZ Brasil Servicos – LTDA
- Telecom Argentina S.A.
- Telefonía por Cable SA de CV
- TelefonicaBrasil VIVO
- Telefonos de Mexico SAB de CV
- Telefonica Moviles Argentina S.A.
- VCRP Brasil Empresa De Comunicacao
- Verizon, CORP
- Vinicius Avancini ME

Significant Customers

- AutoZone Parts, Inc.

- Bain & Company, Inc.
- Citibank, N.A.
- Deloitte Touche Tohmatsu Services, Inc.
- Inovalon Holdings, Inc
- PricewaterhouseCoopers LLP
- Riot Games Services S. de R.L. de C.V.
- Santander Bank, N. A.
- Sedgwick Claims Management Services, Inc.
- St. Jude Children's Research Hospital, Inc.
- Syniverse Technologies, LLC
- VyStar Credit Union
- Walmart Inc.

Taxing Authorities

- Administracion Federal de Ingresos Publicos
- Agencia de Recaudación de la Provincia de Buenos Aires
- Arizona Department of Revenue
- Colorado Department of Revenue
- Comptroller of Maryland
- Department of the Treasury, Internal Revenue Service
- Florida Department of Revenue
- Georgia Department of Revenue
- Hillsborough County Tax Collector
- Illinois Department of Revenue
- Indiana Department of Revenue
- Louisiana Department of Revenue
- Massachusetts Department of Revenue
- Michigan Department of Treasury
- Ministerio de Hacienda
- Ministerio de Hacienda y Funcion Publica - Agencia Tributaria
- Minnesota Department of Revenue
- Missouri Department of Revenue
- New Jersey Department of Treasury

- New York State Department of Taxation and Finance
- North Carolina Department of Revenue
- Pennsylvania Department of Revenue
- Prefeitura Estado de São Paulo / Fazenda
- Previdência Social
- Receita Federal do Brasil
- Secret Da Receita Federal do Brasil
- Servicio de Administración Tributaria
- State of California Franchise Tax Board
- State of Mississippi Department of Revenue
- State of Rhode Island Division of Taxation
- Tennessee Department of Revenue
- Texas Comptroller of Public Accounts
- Tesoreria de la Federacion
- Vermont Department of Taxes

United States Bankruptcy Court for Delaware Clerk's Office

- Claire Brady
- Stephen Grant
- Marquietta Lopez
- Una O'Boyle

United States Bankruptcy Judges for Delaware

- Chief Judge Laurie Selber Silverstein
- Judge Ashely M. Chan
- Judge John T. Dorsey
- Judge Craig T. Goldblatt
- Judge Thomas M. Horan

- Judge Karen B. Owens
- Judge Brendan L. Shannon
- Judge J. Kate Stickles
- Judge Mary F. Walrath

United States Trustee for Delaware Office

- Benjamin Hackman
- Lauren Attix
- Linda Casey
- Denis Cooke
- Joseph Cudia
- Holly Dice
- Shakima L. Dortch
- Timothy J. Fox, Jr.
- Diane Giordano
- Christine Green
- Benjamin Hackman
- Nyanquoi Jones
- Jane Leamy
- Hannah M. McCollum
- Joseph McMahon
- James R. O'Malley
- Michael Panacio
- Linda Richenderfer
- Juliet Sarkessian
- Richard Schepacarter
- Edith A. Serrano
- Rosa Sierra-Fox
- Dion Wynn

Schedule 2**Schedule of Relationships with Parties-in-Interest**

CEC Entertainment	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Baker Tilly also provides or has provided services as part of an unrelated matter involving this entity.
Allied World Insurance Company	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Baker Tilly also provides or has provided services as part of an unrelated matter involving this entity or an affiliate of this entity.
Cigna Health and Life Insurance	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Federal Insurance Company	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Baker Tilly also provides or has provided services as part of an unrelated matter involving this entity or an affiliate of this entity.
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Monroe Capital LLC	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
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Accenture	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Citibank	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
International Business Machines Corporation	Baker Tilly provides or has provided services

	to this entity or an affiliate of this entity on unrelated matters.
US Small Business Association	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
BDO USA, LLP	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Cantor Fitzgerald & Co.	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Baker Tilly also provides or has provided services as part of an unrelated matter involving this entity or an affiliate of this entity.
Ogletree, Deakins, Nash, Smoak & Stewart, P.C.	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Potter Anderson & Corroon LLP	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Dell Financial Services	This entity or individual is a vendor and provides or has provided services to Baker Tilly unrelated to this matter.
Federal Express Corporation	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Baker Tilly also provides or has provided services as part of an unrelated matter involving this entity or an affiliate of this entity.
Five9, Inc.	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Inovalon Holdings, Inc.	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Baker Tilly also provides or has provided services as part of an unrelated matter involving this entity or an affiliate of this entity.
Radiomovil	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Florida Department of Revenue	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Baker Tilly also provides or has provided services as part of an unrelated matter involving this entity or an affiliate of

	this entity.
Michigan Department of Treasury	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Baker Tilly also provides or has provided services as part of an unrelated matter involving this entity or an affiliate of this entity.
Missouri Department of Revenue	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Baker Tilly also provides or has provided services as part of an unrelated matter involving this entity or an affiliate of this entity.
PricewaterhouseCoopers LLP	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Santander Bank	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
VyStar Credit Union	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Judge Mary F. Walrath	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Bank of America	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Baker Tilly also provides or has provided services as part of an unrelated matter involving this entity or an affiliate of this entity.
Mayer Brown LLP	Baker Tilly provides or has provided services as part of an unrelated matter involving this entity or an affiliate of this entity. This entity or individual is also a vendor and provides or has provided services to Baker Tilly unrelated to this matter.
ACE American Insurance Company (Chubb)	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Allied World National Assurance Company	Baker Tilly provides or has provided services as part of an unrelated matter involving this entity or an affiliate of this entity.
Federal Insurance Company (Chubb)	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Baker Tilly also provides or

	has provided services as part of an unrelated matter involving this entity or an affiliate of this entity.
Great Northern Insurance Company (Chubb)	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Baker Tilly also provides or has provided services as part of an unrelated matter involving this entity or an affiliate of this entity.
Marsh, USA Inc.	Baker Tilly provides or has provided services as part of an unrelated matter involving this entity or an affiliate of this entity.
Monroe Capital Management Advisors, LLC	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Baker Tilly also provides or has provided services as part of an unrelated matter involving this entity or an affiliate of this entity.
Cognizant Technology Solutions Corporation	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Grid Dynamics Holdings, Inc.	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Small Business Administration	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters.
Walmart, Inc.	Baker Tilly provides or has provided services to this entity or an affiliate of this entity on unrelated matters. Baker Tilly also provides or has provided services as part of an unrelated matter involving this entity or an affiliate of this entity.