

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

*In re*

AN GLOBAL LLC, *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-11294 (JKS)

(Jointly Administered)

**Re: Docket No. 1331**

**CERTIFICATION OF COUNSEL REGARDING REVISED PROPOSED  
ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF  
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 RULES 2014-1 AND 2016-1, EFFECTIVE AS OF JULY 3, 2025**

The undersigned hereby certifies as follows:

1. On August 27, 2025, the debtors and debtors in possession in the above-captioned cases (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* [Docket No. 1331] (the “Application”) with the United States Bankruptcy Court for the District of Delaware (the “Court”).

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<sup>1</sup> 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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Attached to the Application was, among other things, a proposed form of order approving the relief requested in the Application (the “Proposed Order”).

2. Pursuant to the *Notice of Application and Hearing* filed with the Application, any objections or responses to the relief requested in the Application were to be filed and served so as to be received by no later than September 10, 2025 at 4:00 p.m. (ET) (the “Objection Deadline”).

3. Prior to and after the Objection Deadline, the Debtors received informal comments (the “Informal Response”) from the United States Trustee for the District of Delaware (the “U.S. Trustee”). Other than the Informal Response and subsequent communications with the U.S. Trustee regarding the Application, the Debtors received no other responses to the Application and no objections or responses have been filed on the docket. The revised order attached hereto as **Exhibit A** (the “Revised Order”) reflects agreed upon comments from the U.S. Trustee. The Revised Order has been circulated to the U.S. Trustee and he does not object to its entry. For the convenience of the Court and all parties in interest, a blackline of the Revised Order against the Proposed Order is attached hereto as **Exhibit B**.

WHEREFORE, the Debtors respectfully request that the Revised Order granting the relief requested in the Application, attached hereto as **Exhibit A**, be entered at the earliest convenience of the Court.

*Remainder of page intentionally left blank.*

Dated: September 11, 2025  
Wilmington, Delaware

Respectfully submitted,

/s/ James R. Risener III

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**EXHIBIT A**

**(Revised Proposed Order)**

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

*In re*

**AN GLOBAL LLC, *et al.*,<sup>1</sup>**

**Debtors.**

Chapter 11

Case No. 23-11294 (JKS)

(Jointly Administered)

**Re: Docket No. 1331**

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF  
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 RULES 2014-1 AND 2016-1, EFFECTIVE AS OF JULY 3, 2025**

Upon the application (the “Application”)<sup>2</sup> 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

<sup>1</sup> 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 July 3, 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. 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:

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

- 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 gross 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.
6. 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.

7. 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.

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

9. 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.

10. 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.

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

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

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

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



**EXHIBIT B**

**(Blackline)**

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

*In re*

**AN GLOBAL LLC, *et al.*,<sup>1</sup>**

**Debtors.**

Chapter 11

Case No. 23-11294 (JKS)

(Jointly Administered)

Re: Docket No. ~~1331~~ [1331](#)

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF  
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 RULES 2014-1 AND 2016-1, EFFECTIVE AS OF JULY 3, 2025**

Upon the application (the “Application”)<sup>2</sup> 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

<sup>1</sup> 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.

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

having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court 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 24~~July 3, 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~~

~~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.~~

5. ~~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 gross 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.

6. ~~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.

7. ~~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.

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

9. ~~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.

10. ~~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.

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

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

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

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