

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF Delaware

In Re. AgileThought Digital Solutions, S.A.P.I. de C.V. §  
§  
§  
Debtor(s) §

Case No. 23-11333  
Lead Case No. 23-11294  
 Jointly Administered

**Monthly Operating Report**

Chapter 11

Reporting Period Ended: 10/31/2024

Petition Date: 08/27/2023

Months Pending: 14

Industry Classification: 

5	4	1	5
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Reporting Method: Accrual Basis

Cash Basis

Debtor's Full-Time Employees (current): 33

Debtor's Full-Time Employees (as of date of order for relief): 1,055

**Supporting Documentation** (check all that are attached):

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

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

/s/ Gregory J. Flasser  
Signature of Responsible Party  
01/21/2025  
Date

Gregory J. Flasser  
Printed Name of Responsible Party  
Potter Anderson & Corroon LLP  
1313 North Market Street, 6th Floor  
P.O. Box 951  
Address

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



Debtor's Name **Agile Thought Digital Solutions, S.A. P. de C. V.**Case No. **23-11333**

<b>Part 1: Cash Receipts and Disbursements</b>	<b>Current Month</b>	<b>Cumulative</b>
a. Cash balance beginning of month	\$217,093	
b. Total receipts (net of transfers between accounts)	\$184,269	\$19,209,135
c. Total disbursements (net of transfers between accounts)	\$265,141	\$19,166,225
d. Cash balance end of month (a+b-c)	\$136,221	
e. Disbursements made by third party for the benefit of the estate	\$0	\$-1,347,606
f. Total disbursements for quarterly fee calculation (c+e)	\$265,141	\$17,818,619

<b>Part 2: Asset and Liability Status</b> (Not generally applicable to Individual Debtors. See Instructions.)	<b>Current Month</b>
a. Accounts receivable (total net of allowance)	\$72,260,898
b. Accounts receivable over 90 days outstanding (net of allowance)	\$72,260,040
c. Inventory (Book <input checked="" type="radio"/> Market <input type="radio"/> Other <input type="radio"/> (attach explanation))	\$0
d. Total current assets	\$72,499,980
e. Total assets	\$80,386,760
f. Postpetition payables (excluding taxes)	\$2,552,077
g. Postpetition payables past due (excluding taxes)	\$4,597,509
h. Postpetition taxes payable	\$706,980
i. Postpetition taxes past due	\$0
j. Total postpetition debt (f+h)	\$3,259,057
k. Prepetition secured debt	\$0
l. Prepetition priority debt	\$1,580,000
m. Prepetition unsecured debt	\$74,353,703
n. Total liabilities (debt) (j+k+l+m)	\$79,192,760
o. Ending equity/net worth (e-n)	\$1,194,000

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

<b>Part 4: Income Statement (Statement of Operations)</b> (Not generally applicable to Individual Debtors. See Instructions.)	<b>Current Month</b>	<b>Cumulative</b>
a. Gross income/sales (net of returns and allowances)	\$0	
b. Cost of goods sold (inclusive of depreciation, if applicable)	\$297,000	
c. Gross profit (a-b)	\$-297,000	
d. Selling expenses	\$0	
e. General and administrative expenses	\$81,000	
f. Other expenses	\$374,000	
g. Depreciation and/or amortization (not included in 4b)	\$43,000	
h. Interest	\$0	
i. Taxes (local, state, and federal)	\$48,000	
j. Reorganization items	\$0	
k. Profit (loss)	\$-843,000	\$-959,456

Debtor's Name **Agile Thought Digital Solutions, S.A.P.L. de C.V.**

Case No. **23-11333**

**Part 5: Professional Fees and Expenses**

			Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative	
a.	Debtor's professional fees & expenses (bankruptcy) <i>Aggregate Total</i>						
	<i>Itemized Breakdown by Firm</i>						
		Firm Name	Role				
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		iii					
		iv					
		v					
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		viii					
		ix					
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Debtor's Name **Agile Thought Digital Solutions, S.A.P.I. de C.V.**

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Debtor's Name **Agile Thought Digital Solutions, S.A.P.I. de C.V.**

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		Approved Current Month	Approved Cumulative	Paid Current Month	Paid Cumulative	
b.	Debtor's professional fees & expenses (nonbankruptcy) <i>Aggregate Total</i>					
	<i>Itemized Breakdown by Firm</i>					
		Firm Name	Role			
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Debtor's Name Agile Thought Digital Solutions, S/A P.L. de C.V.

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Debtor's Name **Agile Thought Digital Solutions, S. de C.V.**

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Debtor's Name **Agile Thought Digital Solutions, S.A.P. de C.V.**

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

Part 6: Postpetition Taxes	Current Month	Cumulative
a. Postpetition income taxes accrued (local, state, and federal)	\$0	\$0
b. Postpetition income taxes paid (local, state, and federal)	\$0	\$0
c. Postpetition employer payroll taxes accrued	\$570	\$56,800
d. Postpetition employer payroll taxes paid	\$558,440	\$3,492,460
e. Postpetition property taxes paid	\$0	\$0
f. Postpetition other taxes accrued (local, state, and federal)	\$294,840	\$1,255,970
g. Postpetition other taxes paid (local, state, and federal)	\$201,740	\$1,269,700

**Part 7: Questionnaire - During this reporting period:**

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



Debtor's Name AgileThought Digital Solutions, S.A.P.I. de C.V.

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**Part 8: Individual Chapter 11 Debtors (Only)**

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

**Privacy Act Statement**

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

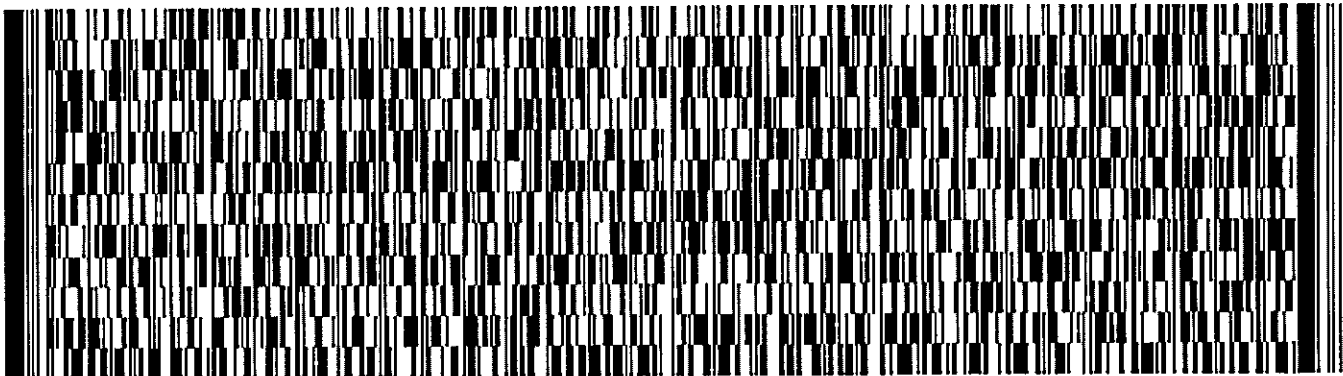
**I declare under penalty of perjury that the foregoing Monthly Operating Report and its supporting documentation are true and correct and that I have been authorized to sign this report on behalf of the estate.**

/s/ James P. Carroll  
 Signature of Responsible Party  
Wind Down Manager  
 Title

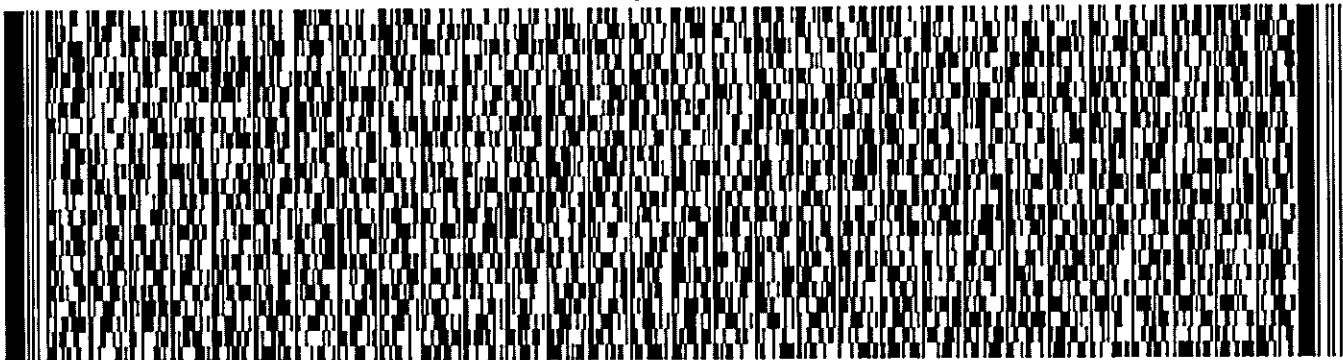
James P Carroll  
 Printed Name of Responsible Party  
01/21/2025  
 Date

Debtor's Name **Agile Thought Digital Solutions, S.A.P. de C.V.**

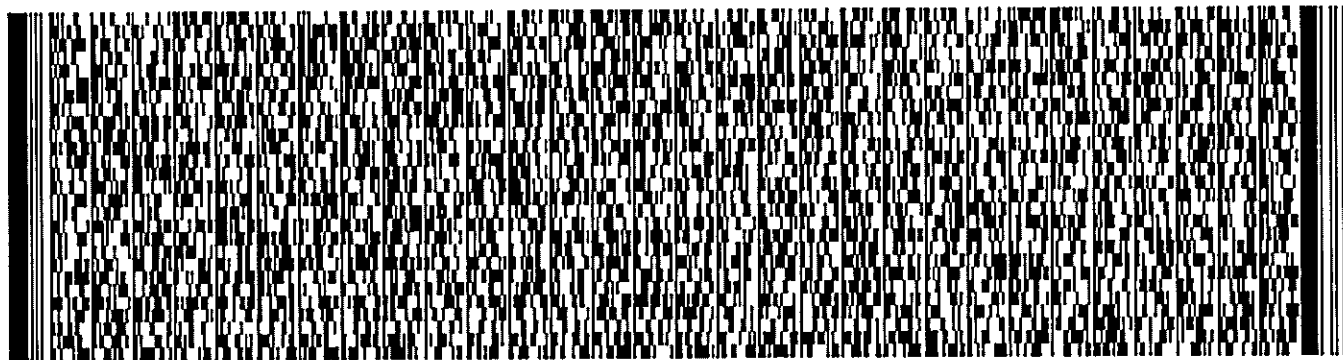
Case No. **23-11333**



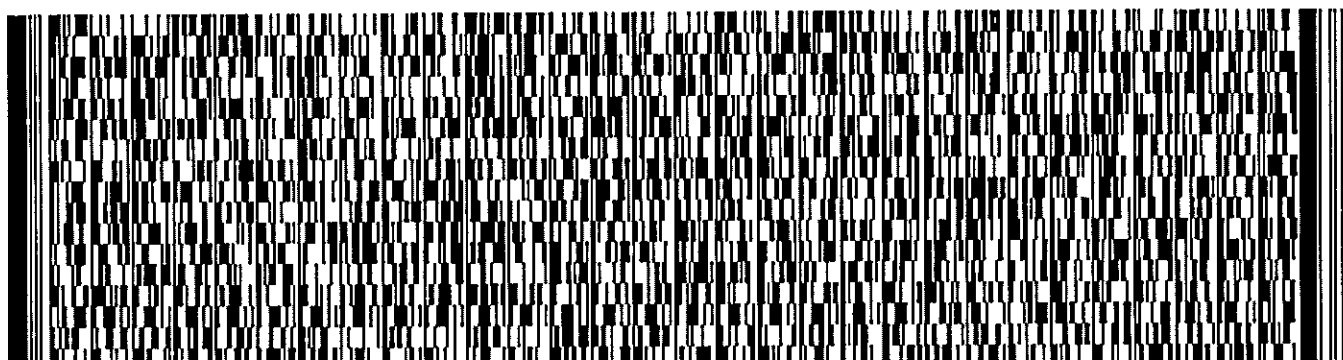
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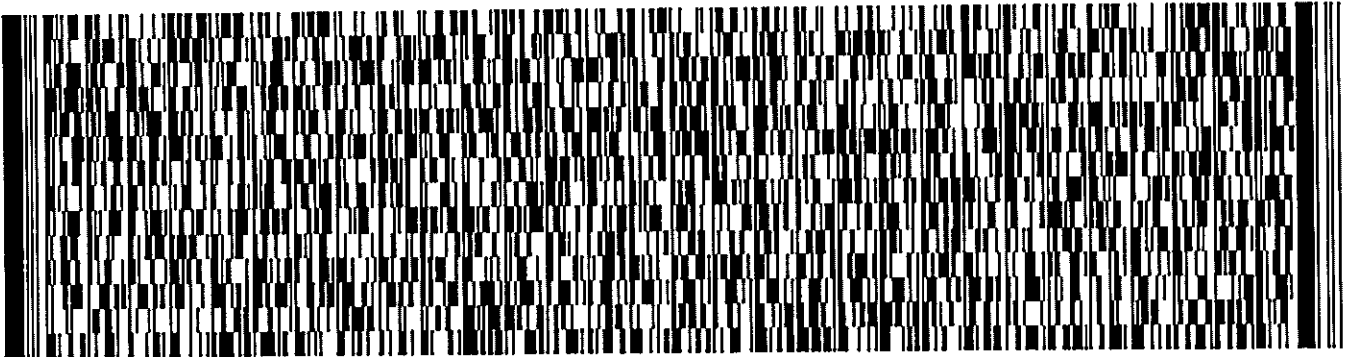
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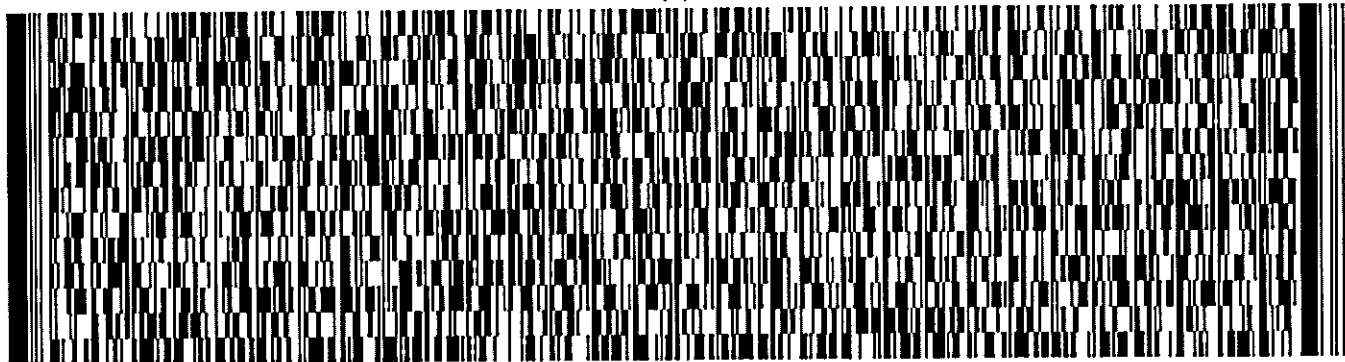
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Debtor's Name **Agile Thought Digital Solutions, S.A.P.I. de CV**

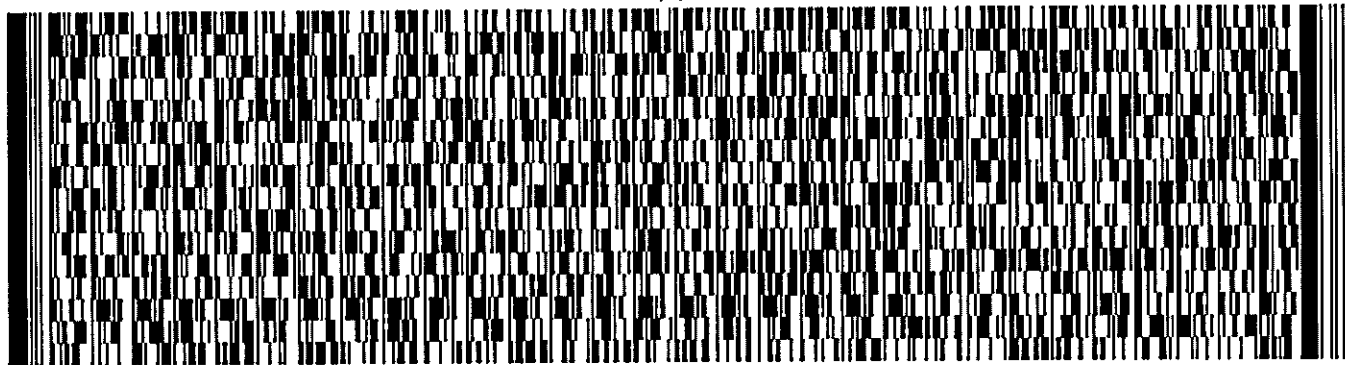
Case No. **23-11333**



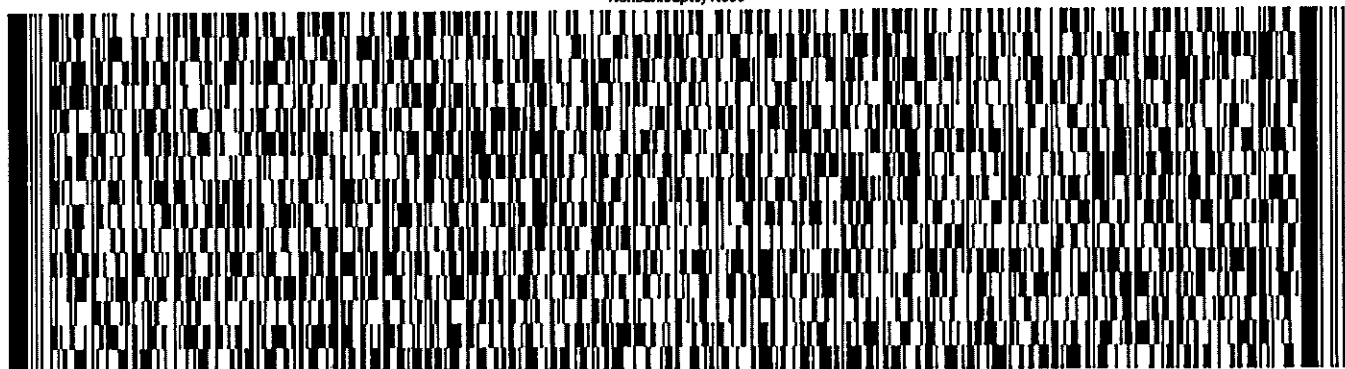
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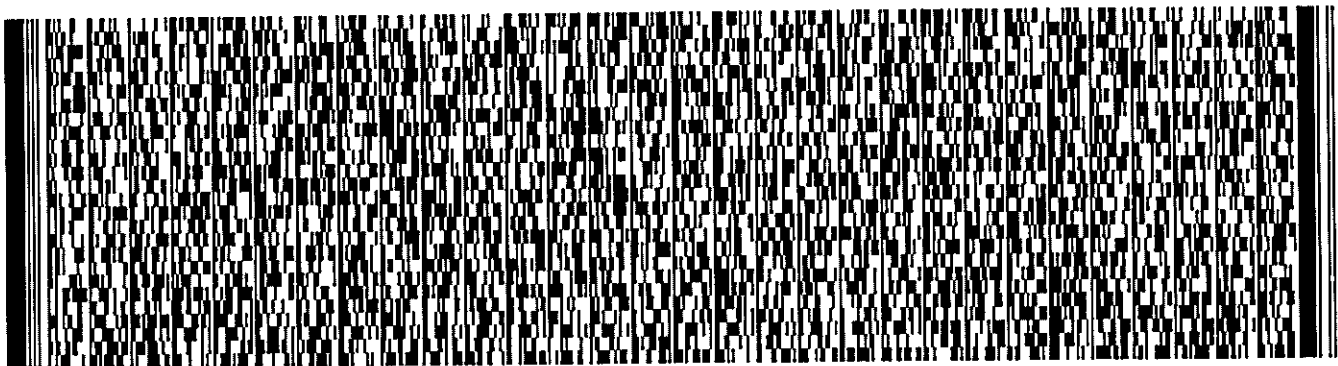
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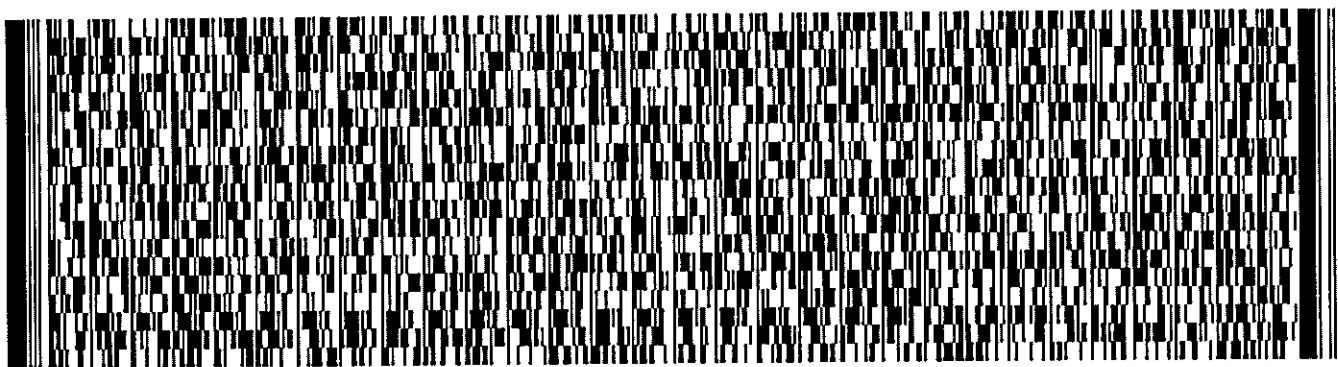
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Debtor's Name Agile Thought Digital Solutions, S.A.P.I. de C.V.

Case No. 23-11294



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## AgileThought Digital Solutions, S.A.P.I. de C.V. - Case No.23-11333 (JKS) (Judge J. Kate Stickles)

### Balance Sheet by Entity

(5000 USD)	
1019	
AgileThought Digital Solutions, S.A. P.I. de C.V	
Company Name	
<b>CURRENT ASSETS</b>	
Cash	136
Restricted Cash	-
Accounts Receivable	726
Unbilled A/R	546
Other Debtors	-
New Co. - Old Co. AR	3,536
Related Parties and Subsidiaries AR	66,053
Advanced payments	75
Other Assets	-
Recoverable TAX	0
Recoverable VAT	1,427
<b>Total Current Assets</b>	<b>72,499</b>
<b>NON CURRENT ASSETS</b>	
Net fixed assets	808
Other Debtors LT	-
Security deposit	112
Software & licenses	-
Brand	2,202
Commercial Relations	-
Goodwill	-
Deferred Taxes A	911
Investment in Shares	2,840
Right of Use Assets	1,014
<b>Total Non Current Assets</b>	<b>7,887</b>
<b>TOTAL ASSETS</b>	<b>80,386</b>
<b>CURRENT LIABILITIES</b>	
Bank loans	1,580
Finance Lease	96
Liabilities	248
Liabilities Pre	3,975
Accruals	2,496
Other Current Liabilities	-
Bonuses provision	38
New Co. - Old Co. AP	130
Related Parties and Subsidiaries AP	69,135
Cash Earnouts ST	-
Other payable taxes	(363)
Payable VAT	2,631
Income taxes	(1,196)
Lease liability ST	-
Unearned Revenue	275
Unearned Cost	-
<b>Total Current Liabilities</b>	<b>79,045</b>
<b>LONG TERM LIABILITIES</b>	
Bank loans LT	-
Finance Lease LT	-
Cash Earnout LT	-
Accrued liabilities LT	-
Deferred Taxes B	-
Lease liability	146
<b>Total Long Term Liabilities</b>	<b>146</b>
<b>TOTAL LIABILITIES</b>	<b>79,192</b>
<b>STOCKHOLDERS EQUITY</b>	
Stockholders Equity	44,531
Retained Earnings	(37,513)
Net Income	(5,780)
OCI	(496)
Accumulated other comprehensive loss	452
<b>TOTAL STOCKHOLDERS EQUITY</b>	<b>1,194</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>80,386</b>

**AgileThought Digital Solutions, S.A.P.I. de C.V. - Case No.23-11333 (JKS) (Judge J. Kate Stickle)**

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Cash Flow by Entity

(SUSD)	
Company Code	1019
Company Name	AgileThought Digital Solutions, S.A.P.I. de C.V.
Cash beginning of the month	217,083
AR	183,970
INTERCO	1,316
Factoring	-
DIP Borrowing	-
Total Receipts (net of transfers between accounts)	185,286
Payroll	(79,240)
Supplier	(105,542)
Taxes	(72,031)
Interco	(1,017)
Restructuring Expenses	(8,328)
Total disbursements (net of transfers between accounts)	(266,158)
Cash balance end of month	136,221

## AgileThought Digital Solutions, S.A.P.I. de C.V. - Case No.23-11333 (JKS) (Judge J. Kate Stickles)

### Profit and Loss by Entity Without Intercompany Eliminations (Accrual Basis)

<i>(\$000 USD)</i>	
Company Code	1019
Company Name	AgileThought Digital Solutions, S.A.P.I. de C.V.
Revenue	(612)
Intercompany revenue	-
Cost	(297)
Intercompany Cost	-
<b>Gross Margin</b>	<b>(296)</b>
Sales Staff	0
Sales Staff Bonus	-
Delivery Staff	0
Delivery Staff Bonus	-
Personnel Back Office Cost	0
Personnel Back Office Cost Bonus	-
Travel & Entertainment	-
Professional Services	1
Marketing	-
Rent & Maintenance	1
Computing & Equipment	0
IT Infrastructure	3
Training & Recruitment	-
Telephone & Communications	0
Severance Provisions	-
Bank Commissions	2
Other General Expenses	18
Reserve for Doubtful Collection Accounts	55
Intercompany Expenses	-
Expense new co & old co	-
<b>Total General Expenses</b>	<b>81</b>
Other Expenses	-
Change in fair value Impairment	-
Other Revenue	-
Restructuring Expenses	-
Reorganization Items	-
D&A	43
<b>Operating Profit</b>	<b>(421)</b>
Paid Interest	1
Fines & Penalties	0
Intercompany Interest	-
Interest new co & old co	-
FX Loss	1,013
Gained Interests	(0)
FX Gain	(640)
<b>Total Financial Expenses</b>	<b>374</b>
<b>Earnings Before Taxes</b>	<b>(794)</b>
Taxes	-
Deferred Taxes	49
<b>Net Income</b>	<b>(843)</b>