

**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: D.I. 969 & 1021

Hearing Date: To Be Scheduled If Necessary  
Obj. Deadline: April 3, 2025 at 4:00 p.m. (ET)

**DEBTORS' MOTION TO MODIFY THE TERMS OF THEIR RETENTION  
AND EMPLOYMENT OF GRANT & EISENHOFER P.A. AS SPECIAL  
LITIGATION COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION  
PURSUANT TO SECTIONS 327(a) AND 328(a) OF THE BANKRUPTCY CODE,  
BANKRUPTCY RULES 2014(a) AND 2016, AND LOCAL RULES 2014-1 and 2016-1**

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 motion (the “Motion”) for entry of an order substantially in the form attached hereto as Exhibit A (the “Proposed Order”), amending the terms of the retention of Grant & Eisenhofer P.A. (“G&E”) as special litigation counsel to the Debtors in these Chapter 11 Cases pursuant to the terms of the engagement letter by and between the Debtors and G&E dated as of August 2, 2024 [D.I. 969-3] (the “G&E Engagement Letter”), as amended by the proposed Amendment No. 1 to the G&E Engagement Letter attached hereto as Exhibit B. In support hereof, the Debtors rely on the

<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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Declaration of Gordon Z. Novod [D.I. 969-4] (the “Original Novod Declaration”), the Declaration of James Carroll [D.I. 969-5] (the “Original Carroll Declaration”), the Supplemental Declaration of Gordon Z. Novod attached hereto as Exhibit C (the “Supplemental Novod Declaration” or “Supp. Novod Decl.”), the Supplemental Declaration of James Carroll attached hereto as Exhibit D (the “Supplemental Carroll Declaration” or “Supp. Carroll Decl.”), and further represent as follows:

### **JURISDICTION AND VENUE**

1. The United States Bankruptcy Court for the District of Delaware has jurisdiction over these Chapter 11 Cases, the Debtors, property of the Debtors’ estates, and these matters under 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. This is a core proceeding under 28 U.S.C. § 157(b).

2. Pursuant to rule 9013-1(f) of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), the Debtors confirm their consent to the entry of a final order or judgment by the Court with respect to this Motion if it is determined that this Court, absent consent of the parties, cannot enter a final order or judgment consistent with Article III of the United States Constitution.

3. Venue of these Chapter 11 Cases and this Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

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

**FACTUAL BACKGROUND**

5. On August 28, August 29, September 1, October 6, and December 28, 2023 (as applicable, the “Petition Date”), the Debtors commenced their bankruptcy cases by filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code. 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 D.I. 88.

7. Pursuant to orders from this Court the Debtors already employ, among others, (a) Hughes Hubbard & Reed LLP as bankruptcy co-counsel, (b) Potter Anderson & Corroon as bankruptcy co-counsel, and (c) Carroll Services, LLC to provide a wind-down administrator (the “Wind-Down Administrator”) to Debtors. See D.I. 170, 932.

8. A detailed description of the Debtors, including their business operations, their corporate and capital structure, the events leading to the commencement of these Chapter 11 Cases, and the facts and circumstances supporting this Motion, is set forth in greater detail 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”), which is incorporated herein by reference.

9. On August 14, 2024, the Debtors filed the *Application to Retain and Employ Grant & Eisenhofer P.A. as Special Litigation Counsel to the Debtors and Debtors in Possession*

*Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rule 2014-1, Effective as of August 2, 2024 (the “Original Application”). See D.I.*

969. The Original Application states that:

The Debtors seek to retain and employ G&E . . . in connection with the investigation, pursuit, compromise, settlement, and/or liquidating certain claims against the Debtors’ former officers and directors, as well as against the Debtors’ former auditor, KPMG LLP, and the Debtors’ other former professionals.

Original Application, ¶ 9.

10. No objections were filed to the Original Application. *See* D.I. 1018.

11. On September 4, 2024, the Court entered an order [D.I. 1021] (the “Original Retention Order”) approving the Original Application.

12. Since G&E’s retention, G&E has focused on the investigation of potential claims belonging to the Debtors’ estates against the Debtors’ former officers and directors, as well as against the Debtors’ former auditor, KPMG LLP (“KPMG”), and the Debtors’ other former professionals (the “Investigation”). *See* Supp. Novod Decl., at ¶ 11.

13. As part of the Investigation, on December 23, 2024, G&E, on behalf of the Debtors, served a Bankruptcy Rule 2004 Subpoena on KPMG that sought KPMG’s audit and review work papers with respect to (i) financial statements prepared by AgileThought, Inc. for the years ended December 31 of each of 2019, 2020, 2021, and 2022, as well as (ii) audit opinions prepared by KPMG for the years ended December 31 of each of 2019, 2020, 2021, and 2022. *See* D.I. 1157, at pg. 6. KPMG produced documents responsive to the Rule 2004 Subpoena on January 10, 2025. *See* Supp. Novod Decl., at ¶ 12.

14. G&E has conducted the Investigation and reported bi-weekly to Mr. Carroll, as Wind-Down Administrator, as well as to employees of Blue Torch<sup>2</sup> pursuant to a common interest privilege. *See id.*, at ¶ 13.

15. During the course of G&E's investigation, on behalf of the Debtors, G&E reached the conclusion that the Debtors claims and causes of action against KPMG are subject to colorable and meritorious defenses. *See id.*, at ¶ 14. At the same time, G&E determined that colorable claims and causes of action exist against KPMG that may be asserted by Blue Torch in its individual capacity. *See id.*, at ¶ 14.

16. To the extent that Blue Torch recovers money from KPMG, that will effectively reduce the amount that the Debtors owe to Blue Torch.

17. G&E intends to complete its investigation of potential claims belonging to the Debtors' estates against the Debtors' former officers and directors, as well as against the Debtors' other former professionals.

### **RELIEF REQUESTED**

18. By this Motion, the Debtors seek to amend the terms of their retention and employment of G&E so as to permit G&E to concurrently be retained by and represent Blue Torch as it pursues claims and causes of action against KPMG, while at the same time continuing to serve as the Debtors' special litigation counsel in connection with the investigation, pursuit, compromise, settlement, and/or liquidating certain claims against the Debtors' former officers and directors, and the Debtors' other former professionals.

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<sup>2</sup> Blue Torch Finance LLC (together with Blue Torch Capital LP, "Blue Torch") is the administrative agent and collateral agent, and a lender under that Credit Agreement dated May 27, 2022, as amended by and among AN Global, certain subsidiaries of the Company, as guarantors, the financial institutions party thereto as lenders, as well as the administrative agent and collateral agent, and lender under the Senior Secured Superpriority Priming Debtor-In-Possession Financing Agreement among the Debtors party thereto and Blue Torch.

**BASIS FOR RELIEF**

19. Under section 327(a) of the Bankruptcy Code, a debtor in possession “with the court’s approval, may employ one or more attorneys . . . that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor in possession] in carrying out [its] duties under this title.” 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).

**DISINTERESTEDNESS OF G&E**

20. The Debtors and the Wind-Down Administrator are informed and believe that G&E will continue to be a “disinterested person,” as that term is defined in section 101(14) of the Bankruptcy Code, should the Court permit the Debtors to amend the terms of G&E’s retention to permit G&E to concurrently represent Blue Torch as it pursues claims and causes of action against KPMG. The Debtors and the Wind-Down Administrator do not believe that G&E’s proposed employment by Blue Torch will result in G&E or its partners, attorneys and other professionals holding any interest adverse to the Debtors or the Debtors’ estates with respect to the matters on which G&E is presently employed by the Debtors.

21. The Debtors and the Wind-Down Administrator have been informed that G&E will conduct an ongoing review of its files to ensure that no disqualifying circumstances arise. If any new relevant facts or relationships are discovered, G&E will supplement its disclosure to the Court. Based on the Novod Declaration and the Supplemental Novod Declaration, the Debtors and the Wind-Down Administrator believe that G&E will continue to be in compliance with the requirements of 11 U.S.C. § 327(a), Bankruptcy Rule 2014, and Local Rule 2014-1.

**COMPENSATION OF G&E**

22. The Debtors and G&E agree that G&E's compensation, as approved by the Court in the Original Retention Order, will not change as a result of this Motion.

**NOTICE**

23. The Debtors have provided notice of this Application to the following parties or their respective counsel: (a) the U.S. Trustee; (b) counsel for the Committee; (c) counsel to the DIP Agent; (d) the office of the attorneys general for the states in which the Debtors operate; and (e) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

**NO PRIOR REQUEST**

24. 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: March 20, 2025

*/s/ James Carroll* \_\_\_\_\_

Name: James Carroll

Title: 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.*,<sup>1</sup>**

**Debtors.**

Chapter 11

Case No. 23-11294 (JKS)

(Jointly Administered)

**Hearing Date: To Be Scheduled If Necessary  
Obj. Deadline: April 3, 2025 at 4:00 p.m. (ET)**

**NOTICE OF DEBTORS' MOTION TO MODIFY THE TERMS OF THEIR  
RETENTION AND EMPLOYMENT OF GRANT & EISENHOFER P.A. AS SPECIAL  
LITIGATION COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION  
PURSUANT TO SECTIONS 327(a) AND 328(a) OF THE BANKRUPTCY CODE,  
BANKRUPTCY RULES 2014(a) AND 2016, AND LOCAL RULES 2014-1 AND 2016-1**

**PLEASE TAKE NOTICE** that the above-captioned debtors and debtors in possession (collectively, the "Debtors"), filed the *Debtors' Motion to Modify the Terms of their Retention and Employment of Grant & Eisenhofer P.A. as Special Litigation Counsel to the Debtors and Debtors in Possession Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1* (the "Motion") 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.



**PLEASE TAKE FURTHER NOTICE** that objections to the Motion, if any, must be in writing, filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3<sup>rd</sup> Floor, 824 North Market Street, Wilmington, Delaware 19801, on or before **April 3, 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 Motion are received, the Motion and such objections shall be considered at a hearing before the Honorable J. Kate Stickles at the Bankruptcy Court, 824 Market Street, 5<sup>th</sup> Floor, Courtroom No. 6, Wilmington, Delaware 19801 on a date to be determined.

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

Dated: March 20, 2025  
Wilmington, Delaware

Respectfully submitted,

/s/ Gregory J. Flasser

Jeremy W. Ryan (No. 4057)

R. Stephen McNeill (No. 5210)

Gregory J. Flasser (No. 6154)

Levi Akkerman (No. 7015)

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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.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-11294 (JKS)

(Jointly Administered)

Re: Docket No. \_\_

**ORDER GRANTING DEBTORS' MOTION TO MODIFY THE TERMS OF THEIR  
RETENTION AND EMPLOYMENT OF GRANT & EISENHOFER P.A. AS SPECIAL  
LITIGATION COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION  
PURSUANT TO SECTIONS 327(a) AND 328(a) OF THE BANKRUPTCY CODE,  
BANKRUPTCY RULES 2014(a) AND 2016, AND LOCAL RULES 2014-1 and 2016-1**

Upon the motion (the "Motion")<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the "Debtors") pursuant to 11 U.S.C. §§ 327(a) and 328(a) to amend the terms of their retention and employment of Grant & Eisenhofer P.A. ("G&E") as co-counsel; and upon consideration of the Novod Declaration, the Carroll Declaration, Supplemental Novod Declaration, and the Supplemental Carroll Declaration; and the Court having jurisdiction pursuant to sections 157 and 1334 of Title 28 of the United States Code to consider the Motion and the relief requested therein; and venue being proper in this Court pursuant to sections 1408 and 1409 of Title 28 of the United States Code; and the Court being satisfied that notice of the Motion and the opportunity for a hearing on the Motion was appropriate under the particular circumstances and

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Motion.

no further or other notice need be given; and the Court being satisfied, based on the representations made in the Motion, and in the Novod Declaration and the Supplemental Novod Declaration, that G&E does not represent or hold any interest adverse to the Debtors as to the matters upon which G&E has been and is to be employed, and that G&E is a “disinterested person” as such term is defined in section 101(14) of the Bankruptcy Code; and the Court having determined that the relief sought in the Motion is not adverse to the best interest of the Debtors, their creditors, and all parties-in-interest; and this Court having determined that the legal and factual bases set forth in the Motion, the Novod Declaration, and the Carroll Declaration establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby,

**ORDERED, ADJUDGED AND DECREED THAT:**

1. The Motion is GRANTED as set forth herein.
2. Pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, the Debtors are hereby authorized and empowered to amend the terms of their retention and employment of G&E so as to permit G&E to concurrently be retained by and represent Blue Torch Finance LLC and/or Blue Torch Capital LP (collectively, “Blue Torch”) as they pursue claims and causes of action against KPMG, while at the same time permitting G&E to continue to serve as the Debtors’ special litigation counsel in connection with the investigation, pursuit, compromise, settlement, and/or liquidating certain claims against the Debtors’ former officers and directors, and the Debtors’ other former professionals on the terms set forth in the Original Application, the G&E Engagement Letter, and Amendment No. 1 to the G&E Engagement Letter.
3. Pursuant with section 328 of the Bankruptcy Code, G&E shall continue to be compensated in accordance with the procedures set forth in the G&E Engagement Letter [D.I. 969-3], as amended in the proposed Amendment No. 1 to the G&E Engagement Letter attached as

Exhibit B to the Motion, and as set forth in the Original Retention Order [D.I. 1021], as well as such other procedures as may be fixed by order of this Court.

4. G&E shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the applicable Bankruptcy Rules, the Local Rules, and such other procedures as may be fixed by order of this Court, and as set forth in the Original Retention Order. G&E will make reasonable efforts to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective as of November 1, 2013, in connection with any interim and/or final fee application(s) to be filed by G&E in these Chapter 11 Cases.

5. Notwithstanding anything to the contrary in the Motion, G&E shall not seek reimbursement of expenses for office supplies or reimbursement of any fees or costs arising from the defense of any fee applications in these Chapter 11 Cases. Nor shall G&E Seek reimbursement from the Debtors' estates for expenses incurred in representing Blue Torch.

6. The Debtors and G&E are authorized to take all actions they deem necessary and appropriate to effectuate the relief granted pursuant to this Order in accordance with the Motion.

7. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

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

**EXHIBIT B**

**G&E Engagement Letter**



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As of \_\_\_\_\_, 2025

**VIA ELECTRONIC MAIL**

James Carroll, as Wind-Down Administrator of  
AN Global LLC, AgileThought, Inc., and their affiliated debtors  
Carroll Services LLC  
19680 Marino Lake Cir. #2403  
Miromar Lakes, FL 33913  
[jim.carroll@carrollservicesllc.com](mailto:jim.carroll@carrollservicesllc.com)

**Re: Contingency Counsel Representation of AN Global LLC, and Its Affiliated  
Debtors and Debtors in Possession; Amendment No. 1 to the Letter  
Agreement Dated as of August 2, 2024**

Dear James:

This Amendment No. 1 hereby amends the Letter Agreement dated as of August 2, 2024 (the "Original G&E Retainer Agreement") pursuant to which you, on behalf, and as Wind-Down Administrator of AN Global LLC, AgileThought, Inc., and their affiliated debtors (the "Debtors"), as authorized by the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") in the Order (I) Authorizing the Retention Of Carroll Services LLC to Provide James Carroll as Wind-Down Administrator as of April 5, 2024, (II) Authorizing the Resignation of James Feltman as Chief Restructuring Officer, and (III) Granting Related Relief [D.I. 932] in the bankruptcy cases captioned *In re AN Global LLC, et al.*, Case No. 23-11294 (JKS) (Bankr. D. Del.) engaged Grant & Eisenhofer, P.A. ("G&E") to represent the Debtors, to efficiently and expeditiously investigate, pursue, compromise, settle, and/or liquidate certain claims against the Debtors' former officers and directors, as well as against and the Debtors' other former professionals. We refer to the investigation, prosecution, compromise and/or settlement of such claims and causes of action as the "Proceedings", and to G&E's representation of the Debtors in connection with the Proceedings as the "Representation". We refer to this letter agreement as the "Agreement".

The Purpose of this Amendment No. 1 to the Letter Agreement Dated as of August 2, 2024 is to permit G&E to concurrently be retained by and represent Blue Torch Finance LLC and/or Blue Torch Capital LP (collectively, "Blue Torch") as it pursues claims and causes of action against the Debtors' former auditor, KPMG LLP, as G&E continues to represent the Debtors with respect to Proceedings against the Debtors' former officers and directors, as well as against the Debtors' other former professionals.



As of \_\_\_\_\_, 2025

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### **Bankruptcy Court Approval**

We understand that this Amendment No. 1 will be subject to the approval of the Bankruptcy Court with jurisdiction over the Debtors' chapter 11 cases. We agree to furnish you with all information reasonably necessary to prepare a motion to approve this Amendment No. 1, including any information relating to the G&E's "disinterestedness" under the Bankruptcy Code, and you agree to file the application promptly, if the Debtors are satisfied that G&E does not have a conflict of interest.

We understand that this Amendment No. 1 will not change G&E's retention as special litigation counsel pursuant to 11 U.S.C. §§ 327(a) and 328, on a contingent fee basis for the purposes of the Representation.

### **Litigation Fees and Expenses**

The Debtors expressly understand and agree that the entry into Amendment No. 1 will not change the G&E Fee and G&E Expenses payable under the Original G&E Retainer Agreement. The Debtors expressly understand and agree that payment of the G&E Fee and G&E Expenses shall remain subject to the terms

### **No Conflicts of Interest**

We do not believe that G&E's concurrent representation of the Debtors with respect to the Proceedings and Blue Torch in potential litigation against KPMG LLP will generally give rise to any conflict of interest between the Debtors and Blue Torch. However, it is possible that during the time we are representing the Debtors and Blue Torch, disputes or other conflicts may arise between the Debtors on one hand, and Blue Torch, on the other, with respect to various matters. In any such matter, G&E shall protect the confidentiality of all information that the Debtors have shared with us, and G&E will not engage in a direct litigation against the Debtors or the Wind-Down Administrator related to such proceeding without the Debtors' and the Wind-Down Administrator's prior informed written consent. Accordingly, the Debtors (i) agree that we may represent Blue Torch, even if Blue Torch's interest are adverse to the Debtors and even though we may represent the Debtors and the Wind-Down Administrator, in matters unrelated to the disputed matter, and (ii) waives any conflict of interest that might arise in such situations and agrees not to seek to disqualify us in those engagements or assert a conflict, in connection with any such representations.

I encourage you to consult with the Debtors' internal and/or bankruptcy counsel at Potter Anderson & Corroon LLP, or other counsel regarding the foregoing waivers so that you can fully consider the possible implications of our representation on the basis described in this letter. By consenting to the arrangements described in this letter, the Debtors will be waiving any conflict of interest that might arise in the situations described above and agreeing not to seek to disqualify us or to assert a conflict in those engagements.

Any disputes concerning this Agreement shall be governed by the laws of Delaware and subject to jurisdiction of and final adjudication by the Bankruptcy Court. G&E hereby submits to the jurisdiction of the Bankruptcy Court.

As of \_\_\_\_\_, 2025

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This Agreement shall be enforceable only by G&E, the Debtors, and the Wind-Down Administrator or any other authorized representative of the Debtors. No other entity, and is not intended to, nor shall it be construed to, create any third-party beneficiary rights.

If you have any questions about this Agreement, please call me. After you have read and fully understand the Agreement, please have this Agreement signed, fax me a copy, return the original to me, and keep a copy for your records.

We are grateful for the privilege of continuing to represent the Debtors in this matter.

Sincerely yours,

---

Gordon Z. Novod  
Grant & Eisenhofer P.A.

AGREED TO AND ACCEPTED

this \_\_ day of \_\_\_\_\_, 2025

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By: James Carroll, solely in his capacity as the  
Wind-Down Administrator of AN Global LLC,  
AgileThought, Inc., and their affiliated debtors

**EXHIBIT C**

**Supplemental Declaration of Gordon Z. Novod**

**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)

**SUPPLEMENTAL DECLARATION OF GORDON Z. NOVOD OF  
GRANT & EISENHOFER P.A. IN SUPPORT OF THE MOTION TO  
MODIFY THE TERMS OF THE DEBTORS' RETENTION AND  
EMPLOYMENT OF GRANT & EISENHOFER P.A. AS SPECIAL LITIGATION  
COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION PURSUANT  
TO SECTIONS 327(a) AND 328(a) OF THE BANKRUPTCY CODE, BANKRUPTCY  
RULES 2014(a) AND 2016, AND LOCAL RULES 2014-1 and 2016-1**

I, Gordon Z. Novod, hereby declare, pursuant to 28 U.S.C. § 1746, as follows:

1. I am a principal of the firm of Grant & Eisenhofer P.A. ("G&E"), which maintains an office for the practice of law at 485 Lexington Ave., 29<sup>th</sup> Floor, New York, NY 10017. G&E also maintains an office at 123 Justison Street, Wilmington, DE 19801. I am an attorney-at-law, duly admitted and in good standing to practice in the States of New York and Connecticut, as well as the United States District Courts for the Southern District of New York, Eastern District of New York, Eastern District of Wisconsin. I am also admitted to practice before the U.S. Courts of Appeals for the Third and Seventh Circuits.

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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.

2. I am over the age of eighteen (18) years, am fully competent to testify, have never been convicted of a felony or crime of moral turpitude, and am in no way disqualified from making this declaration.

3. I make this Supplemental Declaration pursuant to sections 327(a) and 328(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rules 2014-1 and 2016-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”) in support of the accompanying motion (the “Motion”)<sup>2</sup> of the Debtors, to modify the terms of G&E’s employment and retention. The Debtors’ retention of G&E pursuant to the Motion is on the terms of the G&E Engagement Letter, as amended by proposed Amendment No. 1 to the G&E Engagement Letter attached to the Motion as Exhibit B.

4. Unless otherwise stated in this Supplemental Declaration, I have personal knowledge of the facts hereinafter set forth. To the extent that any information disclosed herein requires amendment or modification upon G&E’s completion of further analysis or as additional information becomes available to G&E, a supplemental declaration will be submitted to the Court.

5. I believe that G&E is a “disinterested person,” as that term is defined in 11 U.S.C. § 101(14).

6. I believe that G&E will continue to be a “disinterested person,” as that term is defined in section 101(14) of the Bankruptcy Code, should the Court permit the Debtors to amend the terms of G&E’s retention to permit G&E to concurrently represent Blue Torch as it pursues claims and causes of action against KPMG.

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Motion.

7. I do not believe that G&E's proposed employment by Blue Torch will result in G&E or its partners, attorneys and other professionals holding any interest adverse to the Debtors or the Debtors' estates with respect to the matters on which G&E is presently employed by the Debtors.

8. If, at any time during the course of this proceeding, G&E learns of any representation which may give rise to a conflict, G&E will promptly file with the Court an amended declaration identifying and specifying such involvement.

9. G&E and certain of its attorneys have represented and in the future will likely represent creditors of the Debtors in connection with matters unrelated to the Debtors and these cases.

10. The proposed employment of G&E is not prohibited by or improper under Rule 5002 of the Bankruptcy Rules. I am not related to any United States Bankruptcy Judge or District Court Judge for the District of Delaware or to the United States Trustee for such district or any employee in the office thereof. To the best of my knowledge, no attorney at G&E is a relative of, currently has a connection with, the bankruptcy judges for the District of Delaware that would render the employment of G&E as Debtors' counsel improper.

11. Since G&E's retention, G&E has focused on the investigation of potential claims belonging to the Debtors' estates against the Debtors' former officers and directors, as well as against the Debtors' former auditor, KPMG LLP ("KPMG"), and the Debtors' other former professionals (the "Investigation").

12. As part of the Investigation, on December 23, 2024, G&E, on behalf of the Debtors, served a Bankruptcy Rule 2004 Subpoena on KPMG that sought KPMG's audit and review work papers with respect to (i) financial statements prepared by AgileThought, Inc. for the years ended

December 31 of each of 2019, 2020, 2021, and 2022, as well as (ii) audit opinions prepared by KPMG for the years ended December 31 of each of 2019, 2020, 2021, and 2022. *See* D.I. 1157, at pg. 6. KPMG produced documents responsive to the Rule 2004 Subpoena on January 10, 2025.

13. G&E has conducted the Investigation, reported bi-weekly to James Carroll, for the Wind-Down Administrator, and to employees of Blue Torch<sup>3</sup> pursuant to a common interest privilege.

14. During the course of G&E's investigation on behalf of the Debtors, G&E reached the conclusion that the Debtors claims and causes of action against KPMG are subject to colorable and meritorious defenses. At the same time, G&E determined that colorable claims and causes of action exist against KPMG that may be asserted by Blue Torch in its individual capacity.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: March 20, 2025

/s/ Gordon Z. Novod  
Gordon Z. Novod

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<sup>3</sup> Blue Torch Finance LLC (together with Blue Torch Capital LP, "Blue Torch") is the administrative agent and collateral agent, and a lender under that Credit Agreement dated May 27, 2022, as amended by and among AN Global, certain subsidiaries of the Company, as guarantors, the financial institutions party thereto as lenders, as well as the administrative agent and collateral agent, and lender under the Senior Secured Superpriority Priming Debtor-In-Possession Financing Agreement among the Debtors party thereto.

**Exhibit D**

**Declaration of James Carroll**



**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)

**SUPPLEMENTAL DECLARATION OF JAMES CARROLL,  
AS WIND-DOWN ADMINISTRATOR OF AN GLOBAL LLC,  
AGILETHOUGHT, INC., AND THEIR AFFILIATED DEBTORS,  
IN SUPPORT OF MOTION TO MODIFY THE TERMS OF THE DEBTORS'  
RETENTION AND EMPLOYMENT OF GRANT & EISENHOFER P.A. AS SPECIAL  
LITIGATION COUNSEL TO THE DEBTORS AND DEBTORS IN POSSESSION  
PURSUANT TO SECTIONS 327(a) AND 328(a) OF THE BANKRUPTCY CODE,  
BANKRUPTCY RULES 2014(a) AND 2016, AND LOCAL RULES 2014-1 and 2016-1**

I, James Carroll, hereby declare, pursuant to 28 U.S.C. § 1746, as follows:

1. I am the Wind-Down Administrator of the Debtors. I am over the age of eighteen (18) years, am fully competent to testify, have never been convicted of a felony or crime of moral turpitude, and am in no way disqualified from making this declaration.

2. Based on my experience with the Debtors, my review of relevant documents, and my discussions with the Debtors' advisors and management team, I am familiar with the Debtors' day-to-day operations, business affairs, and books and records. I generally am responsible for,

<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.

among other things, supervising the Debtors' outside counsel and monitoring and controlling legal costs.

3. I submit this supplemental declaration (the "Supplemental Declaration") in support of the accompanying motion (the "Motion")<sup>2</sup> of the Debtors, to modify the terms of G&E's employment and retention. The Debtors' retention of G&E pursuant to the Application is on the terms of the G&E Engagement Letter, as amended by proposed Amendment No. 1 to the G&E Engagement Letter attached to the Motion as Exhibit B.

4. By the Motion, the Debtors seek to amend the terms of their retention and employment of G&E so as to permit G&E to concurrently be retained by and represent Blue Torch as it pursues claims and causes of action against KPMG, while at the same time continuing to serve as the Debtors' special litigation counsel in connection with the investigation, pursuit, compromise, settlement, and/or liquidating certain claims against the Debtors' former officers and directors, and the Debtors' other former professionals.

5. Except as otherwise noted, all facts in this Declaration are based on my personal knowledge of the matters set forth herein, information gathered from my review of relevant documents, and information supplied to me by other members of the Debtors' management and the Debtors' advisors.

6. I believe that G&E is a "disinterested person," as that term is defined in section 101(14) of the Bankruptcy Code. I believe that G&E will continue to be a "disinterested person," as that term is defined in 11 U.S.C. § 101(14), should the Court permit the Debtors to amend the terms of G&E's retention to permit G&E to concurrently represent Blue Torch as it pursues claims and causes of action against KPMG LLP.

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Motion.

7. I do not believe that G&E's proposed employment by Blue Torch will result in G&E or its partners, attorneys and other professionals holding any interest adverse to the Debtors or the Debtors' estates with respect to the matters on which G&E is presently employed by the Debtors.

8. If, at any time during the course of this proceeding, G&E learns of any representation which may give rise to a conflict, G&E will promptly file with the Court an amended declaration identifying and specifying such involvement.

9. G&E and certain of its attorneys have represented and in the future will likely represent creditors of the Debtors in connection with matters unrelated to the Debtors and these cases.

10. I believe the contingency-fee arrangement regarding G&E's professional fees and expenses, as approved by the Court on September 4, 2024 (*see* D.I. 1021) remains reasonable and customary in representing a client in a dispute of this nature.

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

Dated: March 20, 2025

/s/ James Carroll  
James Carroll

Wind-Down Administrator of  
AN Global LLC, AgileThought, Inc.,  
and their affiliated debtors