ĺ	Fill in this information to identify the case:	
	Debtor 1 AN Global LLC	_
	Debtor 2 (Spouse, if filing)	-
	United States Bankruptcy Court for the: District of Delaware	
	Case number 23-11294	

Official Form 410

Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

1.	Who is the current creditor?	BDO USA, P.C. Name of the current creditor (the person or entity to be paid for this claim)						
	•	Other names the creditor used with the deb	tor BDO USA, LL	.P				
2.	Has this claim been acquired from someone else?	☑ No ☐ Yes. From whom?						
3.	and payments to the	Where should notices to the credit	or be sent?					
	creditor be sent?	BDO USA, P.C. Attn: Jared S	chierbaum	BDO USA, P.C.	Attn: Fred Jone	es		
	Federal Rule of Bankruptcy Procedure	Name		Name	"			
	(FRBP) 2002(g)	4250 Lancaster Pike, Suite 12	5300 Patterson Ave S.E., Suite 100					
		Number Street	40005	Number Street	MI	49512		
		Wilmington DE	19805 ZIP Code	Grand Rapids	State	ZIP Code		
		Oity	ZIP Code			211 0000		
	RECEIVED	Contact phone (302) 656-5500		Contact phone (616)	816-6037	<u></u>		
		Contact email jschierbaum@bdo.	com	Contact email Fjones	s@bdo.com _			
	JAN 2 3 2024	Uniform claim identifier for electronic paym	nents in chapter 13 (if you u	ise one):				
rizi	MAN CARSON CONSULTANTS							
4	Does this claim amend one already filed?	☑ No ☐ Yes. Claim number on court clai	ms registry (if known) _		Filed on	/ DD / YYYY		
5	Do you know if anyone else has filed a proof of claim for this claim?	☑ No ☐ Yes. Who made the earlier filing	?					

6. Do you have any number you use to identify the debtor? No Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: 8						
How	much is the claim?	\$ 512,173.86 . Does this amount include interest or other charges?				
		Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).				
Wha	at is the basis of the	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.				
Cian		Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).				
		Limit disclosing information that is entitled to privacy, such as health care information.				
		Professional Services				
	ll or part of the claim ured?	₩ No				
Sec	urea r	Yes. The claim is secured by a lien on property.				
		Nature of property: Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim</i>				
		Attachment (Official Form 410-A) with this Proof of Claim.				
		☐ Motor vehicle ☐ Other. Describe:				
		Basis for perfection:				
		Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)				
		Value of property: \$				
		Amount of the claim that is secured: \$				
		Amount of the claim that is unsecured: \$(The sum of the secured and unsecured amounts should match the amount in line				
	RECEIVED	Amount necessary to cure any default as of the date of the petition: \$				
	JAN 2 3 2024	Annual Interest Rate (when case was filed)% □ Fixed				
KURT	ZMAN CARSON CONSUL	Variable WS				
10. Is this claim based on a		☑ No				
lea	se?	Yes. Amount necessary to cure any default as of the date of the petition.				
11. Is this claim subject to a		☑ No				
	ht of setoff?					

ŀ	12. Is all or part of the claim	☑ No			। - ১৩% সংক্রিক একটাই বিশ্ববর্ধনাল (১৮০% কি. এটাই একট			
	entitled to priority under 11 U.S.C. § 507(a)?	Yes. Check of	nne:		Amount entitled to priority			
	A claim may be partly priority and partly	Domestic 11 U.S.C.	\$					
	nonpriority. For example, in some categories, the law limits the amount entitled to priority.	Up to \$3, personal,	025* of deposits toward purchase, leas family, or household use. 11 U.S.C. §	e, or rental of property or services fo 507(a)(7).	s			
	enduced to priority.	bankrupto	alaries, or commissions (up to \$13,650 cy petition is filed or the debtor's busine . § 507(a)(4).) earned within 180 days before the ss ends, whichever is earlier.	\$			
		☐ Taxes or	penalties owed to governmental units.	11 U.S.C. § 507(a)(8).	\$			
ĺ		☐ Contribut	ions to an employee benefit plan. 11 U.	S.C. § 507(a)(5).	\$			
		Other. Sp	pecify subsection of 11 U.S.C. § 507(a)) that applies.	\$			
		•	e subject to adjustment on 4/01/22 and every		after the date of adjustment.			
l								
	Part 3: Sign Below							
	The person completing	Check the approp	priate box:					
	this proof of claim must sign and date it.	☑ I am the cred	litor.					
	FRBP 9011(b).	☐ I am the cred						
	If you file this claim	am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.						
	electronically, FRBP 5005(a)(2) authorizes courts to establish local rules	I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.						
	specifying what a signature is.	I understand that an authorized signature on this <i>Proof of Claim</i> serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.						
	A person who files a							
	fraudulent claim could be fined up to \$500,000,	I have examined the information in this <i>Proof of Claim</i> and have a reasonable belief that the information is true and correct.						
	imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and	I declare under p	enalty of perjury that the foregoing is tru	e and correct.				
	3571.	Executed on date	01/12/2024 MM / DD / YYYY					
			/ tal +		•			
		Signature						
		Print the name of	of the person who is completing and	signing this claim:				
		Manage	Fred	Jones				
		Name		name Last nam	e			
		Title	Director - Credit to Cash					
		Company	BDO USA, P.C.					
		. ,	Identify the corporate servicer as the comp	any if the authorized agent is a servicer.				
	received (E200 Dettoroop Avo S E Suit	to 100	•			
	A CARPANIA PARA	Address	5300 Patterson Ave S.E., Sui	<u>100</u>				
	JAN 2 3 2024		Grand Rapids	MI 4951	2			
f	Will L O EULT		City	State ZIP Code				
9/0	 RTZMAN CARSON CONSULTANT	S Contact phone	(616) 816-6037	_{Email} FJon <u>es@b</u>	do.com			
WU	Maryaldia Autionia Antionfillia	S Common busine						



9/1/2023

Customer#

0378769

Carolyne Cesar Agilethought Inc 222 Las Colinas Blvd W Num 1650E Irving, TX 75039

Statement of Account

Date	Invoice	Attention To	Original Amount Due	Payments / Credits	Amount Due	Days Outstanding
01/29/2021	001462157	Carolyne Cesar	50,000.00	-48,496.14	1,503.86	945
04/20/2022	001739635	Carolyne Cesar	43,315.00	-23,315.00	20,000.00	499
05/30/2022	001774076	Carolyne Cesar	26,827.00	0.00	26,827.00	459
06/20/2022	001784406	Carolyne Cesar	20,988.00	0.00	20,988.00	438
07/15/2022	001797826	Carolyne Cesar	2,500.00	0.00	2,500.00	413
08/19/2022	001816588	Carolyne Cesar	6,260.00	0.00	6,260.00	378
10/31/2022	001868400	Carolyne Cesar	11,200.00	0.00	11,200.00	305
11/27/2022	001882158	Carolyne Cesar	10,865.00	0.00	10,865.00	278
01/23/2023	001909513	Carolyne Cesar	41,976.00	-26,685.00	15,291.00	221
01/24/2023	001910249	Carolyne Cesar	64,130.00	0.00	64,130.00	220
02/01/2023	001917059	Carolyne Cesar	26,500.00	0.00	26,500.00	212
04/29/2023	001994900	Carolyne Cesar	10,600.00	0.00	10,600.00	125
08/16/2023	002055893	Carolyne Cesar	65,686.00	0.00	65,686.00	16
				Total Balance:	282,350.86	

Totals	> 90 days	61 - 90 Days	31 - 60 Days	0 - 30 Days
222.252.22	040 004 00	0.00	0.00	6E 696 00

We appreciate your business. If you haven't already, please forward to or wire directly to our remittance address. When paying via ACH or Wire, please provide remittance information to ARlockbox@bdo.com. For inquiries please call Jenn Stuart, Credit Analyst, at 616/816-6045 or email at jstuart@bdo.com.

Wire:

Amount Due

PNC Bank, N.A Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33 Overnight:

PNC Bank Firstside Center Lockbox Dept # 642743 (BDO) 500 First Ave. Pittsburgh, PA 15219

Mail: BDO

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a

PO Box 6427468 invoice was issued by BDO USA, P.C., a Virginia professional corporation days of New Market Policy and International Limited, a UK Pittsburgh, FORT Baby-linated by guarantee. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

This invoice was issued by BDO USA, P.C., a Virginia professional corporation and the U.S. member of BDO International Limited, a UK company limited by guarantee.





Agilethought Inc. Carolyne Cesar, CFO 417 E. Carmel St. Ste 200. San Marcos, CA 92078

January 29, 2021 Invoice # 001462157 Customer # 0378769

For professional services rendered in connection with the following:

First Progress billing for preparation of Form 1120, U.S. Income Tax Return for an Corporation for the year ended 12/31/2020 as indicated in the signed SOW.

50,000.00

Invoice TOTAL:

\$50,000.00

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

01/29/2021

Invoice #:

001462157

Customer:

Agilethought Inc.

Customer #:

0378769

Invoice Amount:

\$50,000.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$50,000.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219

Attn: Lockbox # 642743 (BDO)





Agilethought Inc. Carolyne Cesar, CFO 2502 N Rocky Point Dr Ste 960 Tampa, FL 33607

April 20, 2022 Invoice # 001739635 Customer # 0378769

For professional services rendered in connection with the signed SOW dated 07/16/2021 for the following:

Final bill for the preparation of the annual tax provision as of 03/31/2022.

41,250.00

Allocated costs of technology, fax, telephone, and other administrative expenses.

2,065.00

Invoice TOTAL:

\$43,315.00

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

04/20/2022

Invoice #:

001739635

Customer:

Agilethought Inc.

Customer #:

0378769

Invoice Amount:

\$43,315.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$43,315.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219

Attn: Lockbox # 642743 (BDO)





Agilethought Inc. Carolyne Cesar, CFO 2502 N Rocky Point Dr Ste 960 Tampa, FL 33607

May 30, 2022

Invoice # 00177 Customer # 033

001774076 0378769

For professional services rendered in connection with the signed SOW dated June 15, 2021 for the following:

Tax process and technology consulting services surrounding the income tax provision (implementation year: 12/31/2021).

25,000.00

Allocated costs of technology, fax, telephone, and other administrative expenses.

1,827.00

Invoice TOTAL:

\$26,827.00

For billing inquiries, contact TJ Nunez

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

05/30/2022

Invoice #:

001774076

Customer:

Agilethought Inc.

Customer #:

0378769

Invoice Amount:

\$26,827.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$26,827.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219 Attn: Lockbox # 642743 (BDO)





Agilethought Inc. Carolyne Cesar, CFO 2502 N Rocky Point Dr Ste 960 Tampa, FL 33607

June 20, 2022 Invoice # 001784406

Customer #

0378769

For professional services rendered in connection with the following:

Preparation of Q1 tax provision.

19,800.00

Allocated costs of technology, fax, telephone, and other administrative expenses.

1,188.00

Invoice TOTAL:

\$20,988.00

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

06/20/2022

Invoice #:

001784406

Customer:

Agilethought Inc.

Customer #:

0378769

Invoice Amount:

\$20,988.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$20,988.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219 Attn: Lockbox # 642743 (BDO)





Agilethought Inc. Wayne Castellon 1717 McKinney Avenue Suite 700 Dallas, TX 75202 July 15, 2022 Invoice # 001797826 Customer # 0378769

First progress billing

Invoice TOTAL:

\$2,500.00

For billing inquiries, contact Jesse MacDonald

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

07/15/2022

Invoice #:

001797826

Customer:

Agilethought Inc.

Customer #:

0378769

Invoice Amount:

\$2,500.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$2,500.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219

Attn: Lockbox # 642743 (BDO)





Agilethought Inc. Wayne Castellon 1717 McKinney Avenue Suite 700 Dallas, TX 75202

August 19, 2022 Invoice # 001816588 Customer # 0378769

For professional services rendered through 8/17/22 in connection with the following:

Assist with IRS penalty notices resulting from the misallocation of repayments for deferral of employer payroll taxes under the CARES Act, including pulling and analyzing IRS transcripts, contacting and discussing with the IRS, etc.

5,977.00

Total for Services:

5,977.00

Administrative expenses (e.g., tax software charges, printing, photocopying, postage/express mail, etc.)

283.00

Total Cash Disbursements and Expenses:

283,00

Invoice TOTAL:

\$6,260.00

For billing inquiries, contact Paul Cheung

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

08/19/2022

Invoice #:

001816588

Customer:

Agilethought Inc.

Customer #:

0378769

Invoice Amount:

\$6,260.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$6,260.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219 Attn: Lockbox # 642743 (BDO)





Agilethought Inc.
Carolyne Cesar, CFO
1717 McKinney Avenue Suite 700
Dallas, TX 75202

October 31, 2022 Invoice # 001868400 Customer # 0378769

For professional services rendered in connection with the signed SOW dated April 6, 2022 (PO# 4400000996) for the following:

Final bill for the preparation of Form 1120X, Amended U.S. Corporation Income Tax Return for the year ended 12/31/2019 as indicated in the signed SOW.

10,000.00

Allocated costs of technology and other administrative expenses.

1,200.00

Invoice TOTAL:

\$11,200.00

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

10/31/2022

Invoice #:

001868400

Customer:

Agilethought Inc.

Customer #:

0378769

Invoice Amount:

\$11,200.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$11,200.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219

Attn: Lockbox # 642743 (BDO)





Agilethought Inc. Wayne Castellon 1717 McKinney Avenue Suite 700 Dallas, TX 75202

November 27, 2022 Invoice # 001882158 Customer # 0378769

For professional services rendered 8/18/22 - 11/23/22 in connection with the following:

Assist with IRS penalty notices resulting from the misallocation of repayments for deferral of employer payroll taxes under the CARES Act, including pulling and analyzing IRS transcripts, contacting and discussing with the IRS, drafting penalty abatement and explanation letter for each of the 4 entities, etc.

10,572.00

Total for Services:

10,572.00

Administrative expenses (e.g., tax software charges, printing, photocopying, postage/express mail,

293.00

Total Cash Disbursements and Expenses:

293.00

Invoice TOTAL:

\$10,865.00

For billing inquiries, contact Paul Cheung

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

11/27/2022

Invoice #:

001882158

Customer:

Agilethought Inc.

Customer #:

0378769

Invoice Amount:

\$10,865.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$10,865.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219 Attn: Lockbox # 642743 (BDO)





Agilethought Inc. Carolyne Cesar, CFO 222 Las Colinas Blvd W Num 1650E Irving, TX 75039

January 23, 2023 Invoice # 001909513 Customer # 0378769

For professional services rendered in connection with the signed SOW (PO# 4400000941) for the following:

Preparation of Q2 2022 Income Tax Provision

19,800.00

Preparation of Q3 2022 Income Tax Provision

19,800.00

Administrative Fee

2,376.00

Invoice TOTAL:

\$41,976.00

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

01/23/2023

Invoice #:

001909513

Customer:

Agilethought Inc.

Customer #:

0378769

Invoice Amount:

\$41,976.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$41,976.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219 Attn: Lockbox # 642743 (BDO)





IT Global Holding LLC 222 Las Colinas Blvd W Num 1650E Irving, TX 75039 January 24, 2023 Invoice # 001910249 Customer # 0378769

For professional services rendered in connection with the signed SOW (PO# 4400000941) for the following:

Initial progress bill for the preparation of 2022 year-end income tax provision.

60,500.00

Allocated costs of technology and other administrative expenses.

3,630.00

Invoice TOTAL:

\$64,130.00

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

01/24/2023

Invoice #:

001910249

Customer:

Agilethought Inc.

Customer #:

0378769

Invoice Amount:

\$64,130.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$64,130.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178

Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219

Attn: Lockbox # 642743 (BDO)





IT Global Holding LLC 222 Las Colinas Blvd W Num 1650E Irving, TX 75039 February 01, 2023 Invoice # 001917059 Customer # 0378769

For professional services rendered in connection with the signed SOW (PO# 4400000938) for the following:

Final bill for the preparation of Form 1120, U.S. Corporation Income Tax Return and state income tax returns for the year ended 12/31/2021.

25,000.00

Allocated costs of technology and other administrative expenses.

1,500.00

Invoice TOTAL:

\$26,500.00

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

02/01/2023

Invoice #:

001917059

Customer:

Agilethought Inc.

Customer #:

0378769

Invoice Amount:

\$26,500.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$26,500.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219 Attn: Lockbox # 642743 (BDO)





Agilethought Inc. Carolyne Cesar, CFO 222 Las Colinas Blvd W Num 1650E Irving, TX 75039

April 29, 2023 Invoice # 001994900 Customer # 0378769

For professional tax services rendered through April 24, 2023, in connection with the Tennessee sales tax and business tax voluntary disclosures for 4th Source.

Fee cap for services per the signed Statement of Work letter.

10,000.00

.Expenses

600.00

Invoice TOTAL:

\$10,600.00

For billing inquiries, contact George Crump

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

04/29/2023

Invoice #:

001994900

Customer:

Agilethought Inc.

Customer #:

0378769

Invoice Amount:

\$10,600.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$10,600.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219 Attn: Lockbox # 642743 (BDO)





Agilethought Inc. IT Global Holding LLC 222 Las Colinas Blvd W Num 1650E Irving, TX 75039

August 16, 2023 Invoice # 002055893 Customer # 0378769

For professional services rendered in connection with the signed SOW dated August 14, 2023 (PO#4400001411) for the following:

Tax consulting services related to due diligence assistance including tax authority notices, debt modifications, tax impacts on Company compensation, and international tax considerations.

65,686.00

Invoice TOTAL:

\$65,686.00

This invoice was issued by BDO USA, P.A., a Delaware professional service corporation and the U.S. member of BDO International Limited, a UK company limited by guarantee.

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

08/16/2023

Invoice #:

002055893

Customer:

Agilethought Inc.

Customer #:

0378769

Invoice Amount:

\$65,686.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$65,686.00

Pay Online:

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Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219 Attn: Lockbox # 642743 (BDO)



Carolyne Cesar IT Global Holding, LLC (US) 2502 N. ROCKY POINT DR. SUITE 960 Tampa, FL, 33607

8/5/2023

Customer # 0358138

Statement of Account

Date	Invoice	Attention	То	Original Amount Due	Payments/Cred	dits Amount Du	Days Outstanding
10/31/2022	001868372	Carolyne C	Cesar	111,563.00	-10,000	.00 101,563.0	278
02/27/2023	001940358	Carolyne C	Cesar	64,130.00	C	.00 64,130.0	159
04/24/2023	001985884	Carolyne C	Cesar	64,130.00	·	.00 64,130.0	103
					Total Balance:	229,823.00	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	> 90 Days	Totals	
Amount Due		0.00	0.00	0.00	229,823.00	229,823.00	

We appreciate your business. If you haven't already, please forward to or wire directly to our remittance address. When paying via ACH or Wire, please provide remittance information to ARlockbox@bdo.com. For inquiries please call Jenn Stuart, Credit Analyst, at (616) 816-6045 or email at JStuart@bdo.com.

Wire: PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 PNCCUS33

Mail: BDO P O Box 642743 Pittsburgh, PA 15264-2743

Overnight: PNC Bank Firstside Center Lockbox Dept # 642743 (BDO) 500 First Ave Pittsburgh, PA 15219

Pay Online:

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To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

This invoice was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.





IT Global Holding, LLC (US) Carolyne Cesar, CFO 2502 N. ROCKY POINT DR. SUITE 960 Tampa, FL 33607

October 31, 2022 Invoice # 001868372

Customer # 0358138

For professional services rendered in connection with the signed SOW dated June 23, 2022 (PO# 4400000938) for the following:

Initial billing for the preparation of Form 1120, U.S. Corporation Income Tax Return and applicable State Income Tax Returns for the year ended 12/31/2021.

105,000.00

Allocated costs of technology and other administrative expenses.

6,563.00

Invoice TOTAL:

\$111,563.00

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

10/31/2022

Invoice #:

001868372

Customer:

IT Global Holding, LLC (US)

Customer #:

0358138

Invoice Amount:

\$111,563.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$111,563.00

Pay Online:

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Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219

Attn: Lockbox # 642743 (BDO)





IT Global Holding, LLC (US) Carolyne Cesar, CFO 2502 N. ROCKY POINT DR. SUITE 960 Tampa, FL 33607

February 27, 2023 Invoice # 001940358 Customer # 0358138

For professional services rendered in connection with the signed SOW (PO# 4400000941) for the following:

Second progress bill for the preparation of 2022 year-end income tax provision.

60,500.00

Allocated costs of technology and other administrative expenses.

3,630.00

Invoice TOTAL:

\$64,130.00

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

02/27/2023

Invoice #:

001940358

Customer:

IT Global Holding, LLC (US)

Customer #:

0358138

Invoice Amount:

\$64,130.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$64,130.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33 Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219 Attn: Lockbox # 642743 (BDO)





501 E. Kennedy Blvd Suite 910 Tampa, FL 33602 Telephone: 813/321-6869 Fax: 813/448-1886

IT Global Holding, LLC (US) Carolyne Cesar, CFO 2502 N. ROCKY POINT DR. SUITE 960 Tampa, FL 33607

April 24, 2023 Invoice # 001985884 Customer # 0358138

For professional services rendered in connection with the signed SOW (PO# 4400000941) for the following:

Final bill for the preparation of 2022 year-end income tax provision.

60,500.00

Allocated costs of technology and other administrative expenses.

3,630.00

Invoice TOTAL:

\$64,130.00

This invoice was issued by BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of BDO International Limited, a UK company limited by guarantee.

REMITTANCE ADVICE

REMIT TO:

BDO

P O Box 642743

Pittsburgh, PA 15264-2743

Due:

04/24/2023

Invoice #:

001985884

Customer:

IT Global Holding, LLC (US)

Customer #:

0358138

Invoice Amount:

\$64,130.00

(Please return this REMITTANCE ADVICE with your payment)

Total Amount Due:

\$64,130.00

Pay Online:

BDO offers a fast, secure, and convenient way to pay invoices 24 hours a day, 7 days a week. To review your account and make payments via credit card or direct debit, visit www.bdo.com/payments and Sign in or Register.

Wire and ACH:

PNC Bank, N.A. Pittsburgh, PA ABA# 031207607 A/C# 8013580178 Swift# PNCCUS33

Overnight:

PNC Bank Firstside Center Lockbox Department 500 First Avenue Pittsburgh, PA 15219 Attn: Lockbox # 642743 (BDO)

When paying via ACH or Wire, please send remittance information to ARLockbox@bdo.com.



Tel: 813-321-6869 Fax: 813-448-1886 www.bdo.com

501 E. Kennedy Blvd., Suite 910 Tampa, FL 33602

April 06, 2022

Wayne Castellon, Vice President (Global Tax) AgileThought, Inc. 1717 McKinney Avenue, Suite 700 Dallas, TX 75202

Re: Statement of Work - Related to the Agreement and Terms and Conditions Dated April 6, 2022

Dear Mr. Castellon:

This Statement of Work ("SOW") is provided to AgileThought, Inc. ("Client" or "Company" or "you") and affiliates as listed in Exhibit 1 ("Affiliate" or collectively "Affiliate") for tax services.

Client and Affiliate acknowledge that AgileThought, Inc. previously executed a letter dated April 06, 2022 and accompanying Terms and Conditions (collectively, the "<u>Master Terms</u>") which are incorporated by reference into this SOW. By signing below, Affiliate agrees that this SOW shall be governed by the Master Terms and that Affiliate is bound by the Master Terms as if such Affiliate is "Client" or "you" as such terms are defined in the Master Terms. The Master Terms along with this SOW constitute the agreement ("<u>Agreement</u>") between BDO USA, LLP ("<u>BDO</u>" or "<u>we</u>"), Client and Affiliate.

To the extent there is any conflict or inconsistency between the Master Terms and any SOW, unless otherwise agreed to in writing, the Master Terms shall prevail.

The SOW is effective on April 06, 2022. Any term or condition incorporated into this SOW that is an addition to the terms and conditions contained in the Master Terms applies only to the services (described below) provided under this SOW.

Scope of Services

BDO agrees to provide 2019 tax compliance services as described on Exhibit 2 attached hereto. We understand that Client and Affiliate will be responsible for the preparation of any required filings not specifically listed on Exhibit 2.

Any service not specifically described in this SOW is outside the scope of this Agreement.

Fee Arrangement

BDO's fee for Services will be between \$15,000 to \$20,000. We also will bill you for our reasonable out-of-pocket expenses and our internal charges for certain support activities. Our internal charges include certain flat-rate amounts that reflect an allocation of estimated costs associated with general office services such as computer usage, telephone charges, facsimile transmissions, postage and photocopying.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Billing Arrangement

BDO's fees and expenses for the services described above will be billed as follows:

First progress billing	Upon signing of statement of work	\$10,000
Final billing	Upon completion of tax services	Remainder due

BDO values your business and looks forward to many years of providing quality professional services to your Company and Affiliates.

Truly Yours,

BDO USA, LLP

By:

Name: TJ Nunez

Title: Tax Managing Director

By signing below, the authorized signatory represents that he/she has power and authority and has obtained all approvals, authorizations and consents necessary to enter into this Agreement on behalf of the Client and any Affiliate set forth in Exhibit 1 for whom the authorized signatory is executing this Agreement. The authorized signatory represents that this Agreement constitutes the legal, valid and binding obligation of the Client and any Affiliate set forth in Exhibit 1 for whom the authorized signatory is executing this Agreement and is enforceable against the Client and such Affiliate in accordance with its terms. Each of Client and any Affiliate set forth in Exhibit 1 acknowledges and agrees that the authorized signatory is duly authorized to bind the applicable entities party hereto.

Accepted and Agreed to by:

AgileThought, Inc. and Affiliate as set forth in Exhibit 1

By:

Wayne Castellon

Name: Wayne Castellon

Title: Signature Authority

SOW05A V.11/2021

EXHIBIT 1

LIST OF AFFILIATES

AGILETHOUGHT, LLC 4TH SOURCE HOLDING CORP QMX IVESTMENT HOLDINGS USA INC.

EXHIBIT 2

DESCRIPTION OF SERVICES

With respect to the fiscal year ended December 31, 2019, we will prepare the following tax returns for the Company: $\frac{1}{2}$

LIST OF TAX RETURN TO BE PREPARED BY BDO USA, LLP

Corporation Return

Form Number

Form Title

AgileThought, Inc. & Subsidiaries

Form 1120X

Amended U.S. Corporation Income Tax Return

Certificate Of Completion Envelope Id: F15BC915F16A4A178EE5A2E74AADADB5

Subject: Please DocuSign: 2021 MSA & SOW - 2019 AgileThought Inc-Ammended

BDO Office Location: Tampa Bay GFR Client Number: 0378769

Document Type: MSA/SA/SOW/Engagement Document

Source Envelope: Document Pages: 14 Certificate Pages: 5

Signatures: 2 Initials: 0

AutoNav: Enabled Envelopeld Stamping: Enabled

Time Zone: (UTC-05:00) Eastern Time (US & Canada)

Status: Completed

Envelope Originator: BDO eSign Central Florida 5300 Patterson Ave SE, STE 100

Grand Rapids, MI 49512 bdoesigncfl@bdo.com IP Address: 4.35.212.186

Record Tracking

Status: Original

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Holder: BDO eSign Central Florida

bdoesigncfl@bdo.com

Location: DocuSign

Sent: 4/6/2022 4:04:36 PM

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Signed: 4/6/2022 6:05:33 PM

Timestamp.

Signer Events

Wayne Castellon

wayne.castellon@agilethought.com Security Level: Email, Account Authentication

Signature

Wayne Castellon

Signature Adoption: Pre-selected Style

Signed by link sent to

wayne.castellon@agilethought.com

Using IP Address: 174.61.51.235

Electronic Record and Signature Disclosure:

Accepted: 10/14/2021 11:55:22 AM ID: 0fff348d-e0d0-4a21-8a20-31e0dd22fd4d

Signature

Timestamp

In Person Signer Events **Editor Delivery Events**

Status

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Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp Sent: 4/6/2022 4:04:36 PM

Kat Carabio

kcarabio@bdo.com

BDO USA, LLP

Security Level: Email, Account Authentication

(None)

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Kat Carabio

kcarabio@bdo.com

BDO USA, LLP

Security Level: Email, Account Authentication

Electronic Record and Signature Disclosure:

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Carbon Copy Events Status Timestamp Not Offered via DocuSign Robert Hager Sent: 4/6/2022 4:04:36 PM

COPIED rhager@bdo.com Security Level: Email, Account Authentication (None)

Electronic Record and Signature Disclosure: Not Offered via DocuSign

TJ Nunez **COPIED** tnunez@bdo.com Security Level: Email, Account Authentication (None)

Sent: 4/6/2022 4:04:37 PM

Electronic Record and Signature Disclosure: Not Offered via DocuSign

Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamps
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	4/6/2022 4:04:37 PM
Certified Delivered	Security Checked	4/6/2022 4:43:13 PM
Signing Complete	Security Checked	4/6/2022 6:05:33 PM
Completed	Security Checked	4/6/2022 6:05:33 PM

CONSUMER DISCLOSURE

From time to time, BDO USA, LLP ("BDO," we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign, Inc. (DocuSign) electronic signing system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the 'I agree' button at the bottom of this document.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after signing session and, if you elect to create a DocuSign signer account, you may access them for a limited period of time (usually 30 days) after such documents are first sent to you. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. To indicate to us that you are changing your mind, you must withdraw your consent using the DocuSign 'Withdraw Consent' form on the signing page of a DocuSign envelope instead of signing it. This will indicate to us that you have withdrawn your consent to receive required notices and disclosures electronically from us and you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, you agree that we may provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you, including, for example, engagement documentation and/or tax return e-file authorizations. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact BDO USA, LLP.:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically, please contact your BDO representative or E-Sign@bdo.com.

To advise BDO USA, LLP. of your new email address

To let us know of a change in your e-mail address where we should send notices and disclosures electronically to you, you must send an email message to your BDO representative or E-Sign@bdo.com, and in the body of such request you must state: your previous e-mail address, your new e-mail address.

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To withdraw your consent with BDO USA, LLP.

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your DocuSign session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send an e-mail to your BDO representative or E-Sign@bdo.com and in the body of such request you must state your e-mail, full name, US Postal Address, and telephone number.

Required hardware and software

Operating Systems:

Windows® 2000, Windows® XP, Windows Vista®; Mac OS® X

Final release versions of Internet Explorer® 6.0 or above (Windows only);

Browsers:

Mozilla Firefox 2.0 or above (Windows and Mac); Safari™ 3.0 or above

(Mac only)

PDF Reader:

Resolution:

Acrobat® or similar software may be required to view and print PDF files

Screen

80

800 x 600 minimum

Enabled Security

Settings:

Allow per session cookies

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please verify that you were able to read this electronic disclosure and that you also were able to print on paper or electronically save this page for your future reference and access or that you were able to e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format on the terms and conditions described above, please let us know by clicking the 'I agree' button below.

By checking the 'I agree' box, I confirm that:

- I can access and read this Electronic CONSENT TO ELECTRONIC RECEIPT OF ELECTRONIC CONSUMER DISCLOSURES document; and
- I can print on paper the disclosure or save or send the disclosure to a place where I can print it, for future reference and access; and
- Until or unless I notify BDO USA, LLP as described above, I consent to receive from
 exclusively through electronic means all notices, disclosures, authorizations,
 acknowledgements, and other documents that are required to be provided or made
 available to me by BDO USA, LLP during the course of my relationship with you,
 including for example engagement documentation and/or tax return e-file authorizations.



Tel: 813-321-6869 Fax: 813-448-1886 www.bdo.com 501 E. Kennedy Blvd., Suite 910 Tampa, FL 33602

April 14, 2022

Wayne Castellon, Vice President (Global Tax) AgileThought Inc. 1717 McKinney Avenue, Suite 700 Dallas, TX 75202

Re: Statement of Work - Related to the Agreement and Terms and Conditions Dated April 6, 2022 as Entered Into With AgileThought Inc.

Dear Mr. Castellon:

This Statement of Work ("SOW") is provided to AgileThought Inc. ("Client" or "Company" or "you") for tax services.

Client acknowledges that Client previously executed a letter dated April 6, 2022, and accompanying Terms and Conditions (collectively, the "<u>Master Terms</u>") which are incorporated by reference into this SOW. The Master Terms along with this SOW, constitute the agreement ("<u>Agreement</u>") between BDO USA, LLP ("<u>BDO</u>" or "<u>we</u>") and Client.

To the extent there is any conflict or inconsistency between the Master Terms and any SOW, unless otherwise agreed to in writing, the Master Terms shall prevail.

The SOW is effective on April 6, 2022. Any term or condition incorporated into this SOW that is an addition to the terms and conditions contained in the Master Terms applies only to the services (described below) provided under this SOW.

Scope of Services

BDO agrees to provide Tennessee sales tax consulting services as described here. Specifically, BDO will assist Company with requesting to enter into a voluntary disclosure agreement (VDA) with the State of Tennessee. A VDA is an agreement between the Company and the state to pay past liabilities and any associated interest for a maximum period of three or four years. In exchange, the state agrees to waive all penalties and relieves the Company of obligations prior to the VDA lookback period. The look-back period for VDA's in Tennessee is typically three years from the end of the calendar year in which the return was filed, but will be determined based on Company's individual facts and circumstances.

BDO shall engage in the following activities:

- BDO will negotiate with the State of Tennessee to enter into a VDA for sales tax.
- We will complete all applications and/or tax returns necessary to enter the VDA program.
- In the event the Company is not eligible to participate in a VDA, BDO will determine whether
 the tax jurisdiction at issue offers any other type of program for paying delinquent taxes,
 including Taxpayer Initiated Disclosure Programs
- BDO will assist the Company is registering for ongoing compliance for sales and use tax filings.
- BDO will prepare, review and file prior sales and use tax returns required in the VDA process.
- BDO will coordinate with the Company the remittance of the final payment of liability.

BDO USA, LIP, a Delaware limited liability partnership, is the U.S. member of BDO international Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms,



Other Services

In addition to the above-referenced services, BDO agrees to provide the state and local tax consulting services as requested by the Company. Such services may include, but are not limited to, questions/issues related to state and local income/franchise, sales/use, property, or escheat taxes. BDO will provide to the Company routine tax advice and assistance concerning issues as requested by the Company when such projects are not covered by a separate SOW and do not involve any significant tax planning or projects ("on-call tax advisory services"). Such projects may include, but are not limited to, assistance with tax issues, assistance with transactional issues, or assisting Client in connection with its dealings with tax authorities. Tasks that may be involved with the Services include participation in meetings and telephone calls with the Company, participating in meetings and/or telephone calls with taxing authorities and other third parties, review of transactional documentation, research of technical issues, and the preparation of technical memoranda, letters, e-mails, and other written documentation. Such services will be charged at standard hourly rates with a 20% discount and will not exceed 10 hours without permission from the Company.

Any service not specifically described in this SOW is outside the scope of this Agreement.

We understand that Client will be responsible for the preparation of any required filings not specifically listed.

Any service not specifically described in this SOW is outside the scope of this Agreement.

Independence

In order for us to remain independent, professional standards require us to maintain certain respective roles and relationships with Client with respect to the Services described in this SOW. Prior to performing such Services, management must acknowledge its acceptance of certain responsibilities.

We will not perform management functions or make management decisions on behalf of the Company. However, we will provide advice and recommendations to assist management of the Company in performing its functions and fulfilling its responsibilities.

The Company agrees to perform the following functions in connection with our performance of our Services work:

- Make all management decisions and perform all management functions with respect to the Services performed by us.
- Assign an individual as the Company's representative (preferably from senior management) with the suitable skills, knowledge and/or experience to oversee the Services performed, and evaluate the adequacy and results of the Services, (the individual is not required to possess the expertise to perform or re-perform such Service).
- 3. Accept responsibility for the results of the Services performed.

We, in our professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as making management decisions or performing management functions. The Company must make all decisions with regard to our recommendations. By signing this Agreement, Client acknowledges your acceptance of these responsibilities.



If our Services include representation of the Company before tax authorities, we may provide such authorized representation without impairing our independence, provided all decisions are made by the Company. We will commit the Company to a specific resolution only after we receive your explicit authorization to do so. We may provide representation before a taxing authority, provided such representation does not include a public forum such as a tax, district or federal court of claims, or equivalent state, local or foreign forum.

Fee Arrangement

BDO's fee for Services will be based on BDO's standard hourly rates, not to exceed \$10,000. We also will bill you for our reasonable out-of-pocket expenses and our internal charges for certain support activities. Our internal charges include certain flat-rate amounts that reflect an allocation of estimated costs associated with general office services such as computer usage, telephone charges, facsimile transmissions, postage, and photocopying.

FY22 Specialty Tax Services Billing Rates		
Partner/Principal	\$900	
Managing Director	\$850	
Senior Manager	\$780	
Experienced Manager	\$670	
Manager	\$585	
Experienced Senior Associate	\$515	
Senior Associate	\$425	
Experience Associate	\$310	
Associate	\$280	
Intern	<u>\$</u> 170	

Billing Arrangement

BDO's fees and expenses for the services described above will be billed as appropriate as time and expenses are incurred.

If you have any questions pertaining to this SOW, please contact Michael Hirsch.



BDO values your business and looks forward to many years of providing quality professional services to your Company.

Very truly yours,

BDO USA, LLP

By: Michael Hirsch

Name: Michael Hirsch
Title: Managing Director

By signing below, the authorized signatory represents that he/she has power and authority and has obtained all approvals, authorizations, and consents necessary to enter into this Agreement on behalf of the Client set forth below for whom the authorized signatory is executing this Agreement. The authorized signatory represents that this Agreement constitutes the legal, valid, and binding obligation of the Client set forth below for whom the authorized signatory is executing this Agreement and is enforceable against the client in accordance with its terms. Client acknowledges and agrees that the authorized signatory is duly authorized to bind the applicable entities party hereto.

Accepted and Agreed to by:

AgileThought Inc.

----DocuSigned by:

Wayne Castellon

Name: Wayne Castellon, Vice President (Global Tax)

Title: Authorized Signatory

SOW03 V. 11/2021

DocuSign^a

Certificate Of Completion

Envelope Id: 41015E2EC66349E086F7C0C421712146

Subject: Please DocuSign: Agilethought - Sales Tax Consulting Services - SOW - 20220414.pdf

BDO Office Location: Tampa Bay

GFR Client Number: na

Document Type: MSA/SA/SOW/Engagement Document

Source Envelope:

Document Pages: 4

Signatures: 1

Certificate Pages: 5

AutoNav: Enabled

Initials: 0

Envelopeld Stamping: Enabled

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Envelope Originator: BDO eSign Central Florida 5300 Patterson Ave SE, STE 100 Grand Rapids, MI 49512 bdoesignofl@bdo.com IP Address: 75.115.20.16

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wayne.castellon@agilethought.com Security Level: Email, Account Authentication

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Wayne Castellon

Signature Adoption: Pre-selected Style

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wayne.castellon@agilethought.com Using IP Address: 40.128,150.194 **Timestamp**

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Ashley Bexiga abexiga@bdo.com

BDO USA, LLP

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Robert Hager

rhager@bdo.com

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tnunez@bdo.com

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4/19/2022 11:35:48 AM 4/20/2022 7:35:37 PM 4/20/2022 7:36:29 PM 4/20/2022 7:36:29 PM

Timestamps

Signature

Signature

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Status

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Required hardware and software

Operating Systems:

Windows® 2000, Windows® XP, Windows Vista®; Mac OS® X

Browsers:

Final release versions of Internet Explorer® 6.0 or above (Windows only);

: IVIO

Mozilla Firefox 2.0 or above (Windows and Mac); Safari™ 3.0 or above

(Mac only)

PDF Reader:

Acrobat® or similar software may be required to view and print PDF files

Screen

Resolution:

800 x 600 minimum

Enabled Security

Settings:

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 acknowledgements, and other documents that are required to be provided or made
 available to me by BDO USA, LLP during the course of my relationship with you,
 including for example engagement documentation and/or tax return e-file authorizations.



Tel: 813-321-6869 Fax: 813-448-1886 www.bdo.com 501 E. Kennedy Blvd., Suite 910 Tampa, FL 33602

June 7, 2022

Wayne Castellon, Vice President (Global Tax) AgileThought, Inc. 1717 McKinney Avenue, Suite 700 Dallas, TX 75202

Re: Statement of Work - Related to the Agreement and Terms and Conditions Dated April 6, 2022 as Entered into with AgileThought, Inc.

Dear Mr. Castellon:

This Statement of Work ("SOW") is provided to AgileThought, Inc. ("Client" or "Company" or "you") and Affiliates as listed in Exhibit 1 ("Affiliate" or collectively "Affiliate") for tax services.

Client and Affiliate acknowledge that AgileThought, Inc. previously executed a letter dated April 6, 2022 and accompanying Terms and Conditions (collectively, the "Master Terms") which are incorporated by reference into this SOW. By signing below, Affiliate agrees that this SOW shall be governed by the Master Terms and that Affiliate is bound by the Master Terms as if such Affiliate is "Client" or "you" as such terms are defined in the Master Terms. The Master Terms along with this SOW constitutes the agreement ("Agreement") between BDO USA, LLP ("BDO" or "we"), Client and Affiliate.

To the extent there is any conflict or inconsistency between the Master Terms and any SOW, unless otherwise agreed to in writing, the Master Terms shall prevail.

The SOW is effective on June 7, 2022. Any term or condition incorporated into this SOW that is an addition to the terms and conditions contained in the Master Terms applies only to the services (described below) provided under this SOW.

Scope of Services

BDO agrees to provide the tax consulting services as described herein.

- BDO will assist Client and Affiliate to respond to and resolve the IRS penalty notices resulting from the misallocation of payments for deferral of employer payroll taxes under the CARES Act, including but not limited to the following:
 - o Request IRS to reallocate the payments to the proper calendar quarters
 - Request removal/abatement of penalties
 - Coordinate return of IRS refunds

We understand that Client and Affiliate will be responsible for the preparation of any required filings not specifically listed herein.

Any service not specifically described in this SOW is outside the scope of this Agreement.

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BDO is the brand name for the BDO network and for each of the BDO Member Firms.



Fee Arrangement

BDO's fee for Services will be based on BDO's standard rates, less a courtesy discount of 20%. We also will bill you for our reasonable out-of-pocket expenses and our internal charges for certain support activities. Our internal charges include certain flat-rate amounts that reflect an allocation of estimated costs associated with general office services such as computer usage, telephone charges, facsimile transmissions, postage and photocopying.

Billing Arrangement

BDO's fees and expenses for the services described above will be billed as follows:

First progress billing	Upon signing of statement of work	\$2,500
Subsequent billing	Monthly	Fees and expenses as
		incurred for the month

If you have any questions pertaining to this SOW, please contact Paul Cheung at 312-239-9279.

* * * *



BDO values your business and looks forward to many years of providing quality professional services to your Company and Affiliate.

Very truly yours,

BDO USA, LLP

By: Name: Paul Cheung

Title: Managing Director

By signing below, the authorized signatory represents that he/she has power and authority and has obtained all approvals, authorizations and consents necessary to enter into this Agreement on behalf of the Client and any Affiliate set forth in Exhibit 1 for whom the authorized signatory is executing this Agreement. The authorized signatory represents that this Agreement constitutes the legal, valid and binding obligation of the Client and any Affiliate set forth in Exhibit 1 for whom the authorized signatory is executing this Agreement and is enforceable against the Client and such Affiliate in accordance with its terms. Client and any Affiliate set forth in Exhibit 1 acknowledge and agree that the authorized signatory is duly authorized to bind the applicable entities party hereto.

Accepted and Agreed to by:

AgileThought, Inc. and Affiliate as set forth in Exhibit 1

Name: Wayne Castellon

Title: Authorized Signatory

Exhibit 1 - List of Affiliates

SOW05A V.11/2021

EXHIBIT 1

LIST OF AFFILIATES

AgileThought LLC 4th Source LLC AGS Alpama Global Services USA LLC AN USA



Tel: 813-321-6869 Fax: 813-448-1886 www.bdo.com 501 E. Kennedy Blvd., Suite 910 Tampa, FL 33602

June 23, 2022

Wayne Castellon, Vice President (Global Tax) AgileThought, Inc. 1717 McKinney Avenue, Suite 700 Dallas, TX 75202

Re: Statement of Work - Related to the Agreement and Terms and Conditions Dated April 6, 2022 as Entered into with AgileThought, Inc.

Dear Mr. Castellon:

This Statement of Work ("SOW") is provided to AgileThought, Inc. <u>Client</u>" or "Company" or "you") and affiliates listed in Exhibit 1 ("Affiliate" or collectively "Affiliate") for tax services.

Client and Affiliate acknowledge that AgileThought, Inc. previously executed a letter dated April 6, 2022 and accompanying Terms and Conditions (collectively, the "Master Terms") which are incorporated by reference into this SOW. By signing below, Affiliate agrees that this SOW shall be governed by the Master Terms and that Affiliate is bound by the Master Terms as if such Affiliate is "Client" or "you" as such terms are defined in the Master Terms. The Master Terms along with this SOW constitutes the agreement ("Agreement") between BDO USA, LLP ("BDO" or "we"), Client and Affiliate.

To the extent there is any conflict or inconsistency between the Master Terms and any SOW, unless otherwise agreed to in writing, the Master Terms shall prevail.

The SOW is effective on June 23, 2022. Any term or condition incorporated into this SOW that is an addition to the terms and conditions contained in the Master Terms applies only to the services (described below) provided under this SOW.

Russia Sanctions

By executing this Agreement, you represent that Client is not owned or controlled, directly or indirectly, by one or more Russian citizen(s), Russian national(s), persons physically located in Russia or entity(s) organized under the laws of Russia. You agree that if at any time while BDO is providing services to Client the foregoing representation is no longer true, you will immediately notify BDO.

Scope of Services

BDO agrees to provide the tax compliance and consulting services as described on Exhibit 2 attached hereto. We understand that Client and Affiliate will be responsible for the preparation of any required filings not specifically listed on Exhibit 2.

Any service not specifically described in this SOW is outside the scope of this Agreement.

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BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Fee Arrangement

BDO's fee for Services will be \$130,000. We also will bill you for our reasonable out-of-pocket expenses and our internal charges for certain support activities. Our internal charges include certain flat-rate amounts that reflect an allocation of estimated costs associated with general office services such as computer usage, telephone charges, facsimile transmissions, postage and photocopying.

Billing Arrangements

Total		\$130,000 plus expenses
Final billing	Upon Completion of Returns	\$25,000 plus expenses
Fourth progress billing	October 2022	\$40,000 plus expenses
Third progress billing	September 2022	\$20,000 plus expenses
Second progress billing	August 2022	\$20,000 plus expenses
First progress billing	July 2022	\$25,000 plus expenses

Fees for approved out-of-scope services will be billed at least monthly as such fees are incurred

If you have any questions pertaining to this SOW, please contact TJ Nunez at (813) 302-6622.

BDO values your business and looks forward to many years of providing quality professional services to your Company and Affiliate.

Very truly yours,

BDO USA, LLP

By: ______
Name: TJ Nunez

Title: Tax Managing Director

By signing below, the authorized signatory represents that he/she has power and authority and has obtained all approvals, authorizations and consents necessary to enter into this Agreement on behalf of the Client and any Affiliate set forth in Exhibit 1c for whom the authorized signatory is executing this Agreement. The authorized signatory represents that this Agreement constitutes the legal, valid and binding obligation of the Client and any Affiliate set forth in Exhibit 1 for whom the authorized signatory is executing this Agreement and is enforceable against the Client and such Affiliate in accordance with its terms. Client and any Affiliate set forth in Exhibit 1 acknowledge and agree that the authorized signatory is duly authorized to bind the applicable entities party hereto.

Accepted and Agreed to by:

AGILETHOUGHT INC. and affiliates as set forth in Exhibit 1

— DocuSigned t

By: Wayne Castellon

Name: Wayne Castellon

Title: Authorized Signatory

Exhibit 1 - List of Affiliates

Exhibit 2 - Description of Services

SOW05A V.06/2022

EXHIBIT 1

LIST OF U.S. AFFILIATES

AgileThought Inc.

AgileThought LLC

4th Source Holding Corp.

QMX Investment Holdings USA, Inc.

AN US, Inc.

LIST OF FOREIGN AFFILIATES

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 Consultoía 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.

Tarnow investments SLU

EXHIBIT 2

DESCRIPTION OF SERVICES

With respect to the tax year ended December 31, 2021, we will prepare the following tax returns:

LIST OF TAX RETURNS TO BE PREPARED BY BDO USA, LLP

Form Number

Form Title

AgileThought, Inc. & Subsidiaries

Form 1120

U.S. Income Tax Return for a Corporation

The following subsidiaries are included in the consolidated federal return:

- AgileThought Inc.
- Agilethought, LLC
- 4th Source Holding Corp
- · QMX Investment Holdings USA, Inc.

The following disregarded entities are included in the consolidated federal return:

- AN Global, LLC
- IT Global Holding, LLC
- 4th Source, LLC
- 4th Source Mexico, LLC
- AGS Alpama Global Services USA, LLC

Form 8858 will be filed for the following controlled foreign corporations:

Tarnow Investment, S.L.

Form 5471 will be filed for the following controlled foreign corporations:

- 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 Consultoía 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.

Form Number	Form Title	
AN USA		
Form 1120	U.S. Income Tax Return for a Corporation	
Form 100	California Corporation Tax Return	
AgileThought, Inc	<u>c.</u>	
Form 120	Arizona Corporation Tax Return	
Form 100	California Corporation Tax Return	
Form 112	Colorado Corporation Tax Return	

Form 4567 Michigan Business Tax Annual Return
Form M4 Minnesota Corporation Tax Return
Form CBT-100 New Jersey Corporation Business Tax

Illinois Corporation Tax Return

Form CBT-100 New Jersey Corporation Business Tax Return
Form CT-3 New York Corporation Tax Return
Form RI-1120 Rhode Island Corporate Tax Return

Form RI-1120 Rhode Island Corporate Tax Return
05-158-A/05-158-B Texas Franchise Tax Report
Form 05-102 Texas Public Information Report
Form CO-411 Vermont Corporate Income Tax Return

4th Source Holding Corp

Form IL-1120

Form F-1120	Florida Corporation Tax Return
Form 600	Georgia Corporation Tax Return
Form IT-20	Indiana Corporation Tax Return
Form CIFT-620-SD	Louisiana Corporation Tax Return
Form 500	Maryland Corporation Tax Return
Form M4	Minnesota Corporation Tax Return
Form 84-105	Mississippi Corporation Tax Return
Form MO-1120	Missouri Corporation Income Tax Return
Form RTC-101	Pennsylvania Corporation Tax Return
Form FAE 170	Tennessee Corporation Tax Return

AgileThought, LLC

Form F-1120	Florida Corporation Tax Return	
Form 600	Georgia Corporation Tax Return	
Form IT-20	Indiana Corporation Tax Return	
Form CD405	North Carolina Corporation Tax Return	
Form RTC-101	Pennsylvania Corporation Tax Return	
Form FAE 170	Tennessee Corporation Tax Return	

V.11/2021

Certificate Of Completion

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Ashley Bexiga

abexiga@bdo.com

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Ashley Bexiga abexiga@bdo.com

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Envelope Summary Events	Status	Timestamps
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Certified Delivered	Security Checked	8/23/2022 2:38:09 PM
Signing Complete	Security Checked	9/6/2022 5:14:17 PM
Completed	Security Checked	9/6/2022 5:14:17 PM
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Required hardware and software

Operating

Windows® 2000, Windows® XP, Windows Vista®; Mac OS® X

Systems:

Final release versions of Internet Explorer® 6.0 or above (Windows only);

Browsers:

Mozilla Firefox 2.0 or above (Windows and Mac); SafariTM 3.0 or above

(Mac only)

PDF Reader:

Acrobat® or similar software may be required to view and print PDF files

Screen

800 x 600 minimum

Resolution:

Enabled Security

Settings:

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- Until or unless I notify BDO USA, LLP as described above, I consent to receive from exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to me by BDO USA, LLP during the course of my relationship with you, including for example engagement documentation and/or tax return e-file authorizations.



Tel: 813-321-6869 Fax: 813-448-1886 www.bdo.com 501 E. Kennedy Blvd., Suite 910 Tampa, FL 33602

June 23, 2022

Wayne Castellon, Vice President of Global Tax AgileThought, Inc. 1717 McKinney Avenue, Suite 700 Dallas, TX 75202

Re: Statement of Work - Related to the Agreement and Terms and Conditions Dated April 6, 2022 as Enetered into with AgileThought, Inc.

Dear Mr. Castellon:

This Statement of Work ("SOW") is provided to AgileThought, Inc. ("Client" or "Company" or "you") and and affiliates listed in Exhibit 1 ("Affiliate" or collectively "Affiliate") for tax services.

Client and Affiliate acknowledge that AgileThought, Inc. previously executed a letter dated April 6, 2022 and accompanying Terms and Conditions (collectively, the "Master Terms") which are incorporated by reference into this SOW. By signing below, Affiliate agrees that this SOW shall be governed by the Master Terms and that Affiliate is bound by the Master Terms as if such Affiliate is "Client" or "you" as such terms are defined in the Master Terms. The Master Terms along with this SOW constitute the agreement ("Agreement") between BDO USA, LLP ("BDO" or "we"), Client and Affiliate.

To the extent there is any conflict or inconsistency between the Master Terms and any SOW, unless otherwise agreed to in writing, the Master Terms shall prevail.

The SOW is effective on June 23, 2022. Any term or condition incorporated into this SOW that is an addition to the terms and conditions contained in the Master Terms applies only to the services (described below) provided under this SOW.

Russia Sanctions

By executing this Agreement, you represent that Client is not owned or controlled, directly or indirectly, by one or more Russian citizen(s), Russian national(s), persons physically located in Russia or entity(s) organized under the laws of Russia. You agree that if at any time while BDO is providing services to Client the foregoing representation is no longer true, you will immediately notify BDO.

Services Related to Accounting for Income Taxes Under ASC 740

BDO will perform the annual ASC 740 income tax provision calculation and prepare the required financial statement disclosures for the fiscal year ended December 31, 2022. Our services will be based on the Company providing source data required for the calculation of the federal and state annual tax provisions. We will utilize OneSource to prepare the ASC 740 year-end income tax provision and a BDO-prepared provision calculation workbook to prepare the ASC 740 quarterly income tax provisions.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Services Related to Accounting for Uncertain Tax Positions Under ASC 740

We will perform the annual ASC 740, Accounting for Uncertain Tax Positions, analysis, as well as all required financial statement disclosures for the fiscal year ended December 31, 2022. Our services will be based on the Company providing source data required for the calculation of the federal and state annual tax provisions.

Any service not specifically described in this SOW is outside the scope of this Agreement.

Fee Arrangement

BDO's fee for Services will be:

- 2022 Year-end U.S. Income Tax Provision \$154,000
- 2022 Year-end Foreign Income Tax Provision \$27,500
- 2022 Quarterly Income Tax Provision (U.S. and foreign) \$19,800 per quarter

We also will bill you for our reasonable out-of-pocket expenses and our internal charges for certain support activities. Our internal charges include certain flat-rate amounts that reflect an allocation of estimated costs associated with general office services such as computer usage, telephone charges, facsimile transmissions, postage and photocopying.

Billing Arrangement

BDO's fees and expenses for the services described above will be billed as follows:

- 1st Invoice Q1 2022 June 2022 \$19,800
- 2nd Invoice Q2 2022 July 2022 \$19,800
- 3rd Invoice Q3 2022 October 2022 \$19,800
- 4th Invoice 2022 Year-end January 2023 \$60,500
- 5th Invoice 2022 Year-end February 2023 \$60,500
- 6th Invoice 2022 Year-end March 2023 \$60,500

We also will bill you for our reasonable out-of-pocket expenses and our internal charges for certain support activities. Our internal charges include certain flat-rate amounts that reflect an allocation of estimated costs associated with general office services such as computer usage, telephone charges, facsimile transmissions, postage and photocopying.

If you have any questions pertaining to this SOW, please contact TJ Nunez at (813) 302-6622.

BDO values your business and looks forward to many years of providing quality professional services to your Company and Affiliate.

Very truly yours,

BDO USA, LLP

Bv:

Name: TJ Nunez

Title: Tax Managing Director

By signing below, the authorized signatory represents that he/she has power and authority and has obtained all approvals, authorizations and consents necessary to enter into this Agreement on behalf of the Client and any Affiliate set forth in Exhibit 1 for whom the authorized signatory is executing this Agreement. The authorized signatory represents that this Agreement constitutes the legal, valid and binding obligation of the Client and any Affiliate set forth in Exhibit 1 for whom the authorized signatory is executing this Agreement and is enforceable against the Client and such Affiliate in accordance with its terms. Client and any Affiliate set forth in Exhibit 1 acknowledge and agree that the authorized signatory is duly authorized to bind the applicable entities party hereto.

Accepted and Agreed to by:

AGILETHOUGHT INC. and affiliates as set forth in Exhibit 1

Wayne Castellon Name: Wayne Castellon

Title: Authorized Signatory

Exhibit 1 - List of Affiliates

SOW23A V.06/2022

LIST OF U.S. AFFILIATES

AgileThought Inc.

IT Global Holding, LLC (DRE)

AgileThought LLC

4th Source Holding Corp.

QMX Investment Holdings USA, Inc.

AGS Alpama Global Services USA, LLC (DRE)

AN US, Inc.

LIST OF FOREIGN AFFILIATES

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.

AGS Alpama Global Services Argentina, S.A.

An Brasil Servicios de Consultoria Em Software, LT LTDA

Alpama Global Services Brasil Consultoria en Tecno

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.

Tarnow Investment, S.L.



Tel: 404-688-6841 Tax: 404-688-1075 1100 Peachtree Street, Suite 700 Atlanta, GA 30309

December 9, 2022

Ms. Diana Abril AgileThought, Inc. 1717 McKinnery Avenue, Suite 700 Dallas, TX 75202

Re: Statement of Work - Related to the Agreement and Terms and Conditions Dated April 6, 2022 as Entered into with AgileThought, Inc.

Dear Diana:

This Statement of Work ("SOW") is provided to AgileThought, Inc. ("Client" or "Company" or "you") and AFFILIATES as listed in Exhibit 1 ("Affiliate" or collectively "Affiliate") for tax services.

Client and Affiliate acknowledge that AgileThought, Inc. previously executed a letter dated December 9, 2022 and accompanying Terms and Conditions (collectively, the "Master Terms") which are incorporated by reference into this SOW. By signing below, Affiliate agrees that this SOW shall be governed by the Master Terms and that Affiliate is bound by the Master Terms as if such Affiliate is "Client" or "you" as such terms are defined in the Master Terms. The Master Terms along with this SOW constitutes the agreement ("Agreement") between BDO USA, LLP ("BDO" or "we"), Client and Affiliate.

To the extent there is any conflict or inconsistency between the Master Terms and any SOW, unless otherwise agreed to in writing, the Master Terms shall prevail.

The SOW is effective on December 9, 2022. Any term or condition incorporated into this SOW that is an addition to the terms and conditions contained in the Master Terms applies only to the services (described below) provided under this SOW.

Russia Sanctions

By executing this Agreement, each of Client and Affiliate represents that (i) no Russian citizen(s), Russian national(s), persons physically located in Russia or entity(s) organized under the laws of Russia own, directly or indirectly, 5% or more of any type of its stock and (ii) it is not controlled, directly or indirectly, by one or more Russian citizen(s), Russian national(s), persons physically located in Russia or entity(ies) organized under the laws of Russia.

Each of Client and Affiliate agrees that if at any time while BDO is providing services to it the foregoing representations are no longer true, it will immediately notify BDO.

Scope of Services

BDO agrees to provide the tax consulting services as described in Exhibit 2.

Any service not specifically described in this SOW is outside the scope of this Agreement.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Fee Arrangement

BDO's fee for Services will be:

Eligibility Analysis: \$50,000

Calculate Qualified Wages & Credits: \$100,000 per eligible quarter

Document and Support Credits: not to exceed \$50,000

We also will bill Company for our reasonable out-of-pocket expenses and our internal charges for certain support activities. Our internal charges, which approximate 5% of total billings, include certain flat-rate amounts that reflect an allocation of estimated costs associated with general office services such as computer usage, telephone charges, facsimile transmissions, postage and photocopying. Our expenses will be not exceed \$10,000.

Billing Arrangement

BDO's fees and expenses for the services described in Exhibit 2 will be billed as follows:

- Upon completion of Eligibility Analysis: \$50,000, plus expenses
- Upon completion of Calculate Qualified Wages & Credits: \$50,000 per eligible quarter, plus expenses
- Upon receipt of refunds: Remaining balance of the fee, plus expenses.

If you have any questions pertaining to this SOW, please contact Patrick Wallace at 404-979-7107.

* * * *

BDO values your business and looks forward to many years of providing quality professional services to your Company and Affiliate.

Very truly yours,

BDO USA, LLP

Name: Patrick Wallace

Title: Partner

By signing below, the authorized signatory represents that he/she has power and authority and has obtained all approvals, authorizations and consents necessary to enter into this Agreement on behalf of the Client and any Affiliate set forth below for whom the authorized signatory is executing this Agreement. The authorized signatory represents that this Agreement constitutes the legal, valid and binding obligation of the Client and any Affiliate set forth below for whom the authorized signatory is executing this Agreement and is enforceable against the Client and such Affiliate in accordance with its terms. Client and any Affiliate set forth below acknowledge and agree that the authorized signatory is duly authorized to bind the applicable entities party hereto.

Accepted and Agreed to by:

AgileThought, Inc. and Affiliate as set forth in Exhibit 1

By:

Diana Abril

Name: עומום אטוונ

Title: Authorized Signatory

Exhibit 1 - List of Affiliates

Exhibit 2 - Description of Services

SOW05A V.06/2022

LIST OF U.S. AFFILIATES

AgileThought Inc.

IT Global Holding, LLC (DRE)

AgileThought LLC

4th Source Holding Corp.

QMX Investment Holdings USA, Inc.

AGS Alpama Global Services USA, LLC (DRE)

AN US, Inc.

DESCRIPTION OF SERVICES

BDO will assist the Company to compute their Employee Retention Credit under the Coronavirus Aid, Relief, and Economic Security Act as modified by the Consolidated Appropriations Act, 2021 and American Rescue Plan Act of 2021, for the period March 13, 2020 through September 30, 2021 ("ERC").

More specifically, we will assist the Company to:

Eligibility Analysis

- Identify and gather information and documentation in support of the Company's eligibility for the ERC ("Test Information"), including gross receipts, government orders, and employee information; and
- 2. Identify date ranges for which the Company may be eligible to claim the ERC, i.e., periods during which the Company experienced either a significant decline in gross receipts or a full or partial suspension of operations due to government orders ("Claim Period").

Calculate Qualified Wages & Credits

- 1. Calculate ERC-eligible wages and other expenses paid or incurred during the Claim Period related to employees in general and, if appropriate, to employees who provided no or fewer services during that period in particular ("Qualified Wage Amounts");
- 2. Provide Qualified Wage Amounts and supporting workpapers to the Company; and
- 3. Prepare IRS Forms 941X.

Document and Support Credits

- 1. Prepare a memorandum outlining the law and procedures used to identify and document the Company's ERC;
- 2. Provide to the Company a report containing the items above ("Report"); and
- 3. Represent the Company to help support the ERC on examination by the Internal Revenue Service¹.

¹ Our work in connection with the representation of the Company does not include any procedures designed to disclose defalcations or other irregularities, should any exist. We will perform any research and prepare any memoranda, protests, etc., as we find necessary to properly represent you during the Examination. In connection with our representation of the Company we will not agree to examination adjustments or make any decisions for the Company without your express written authorization to do so.

We will use our judgment in dealing with Examination issues where the tax law is unclear, where there may be conflicts between the Tax Authority's interpretations of the law and other supportable positions. We will also provide any and all available information to the Tax Authority to substantiate the ERC. Any proposed adjustments by the examining agent are subject to certain rights of appeal. During the course of the engagement, we will make

V.11/2021

good faith recommendations to you regarding the settlement of disputed issues, or the payment of or refusal to pay additional tax, penalties and interest as may be asserted by the Tax Authority. In the event the Company refuses to accept and act in accordance with such good faith recommendations, we may (solely at our discretion) be relieved of the obligation to provide any further representation services on your behalf.

The Tax Authority may assess taxes, interest, penalties, etc., regardless of the actions, arguments or recommendations made or taken by us in the course of our representation of you. We shall not, under any circumstances, be liable or responsible for the payment of any assessments of tax, interest or penalty to the Tax Authority resulting from the examination or otherwise.



Tel: 813-321-6869 Fax: 813-448-1886 www.bdo.com

501 E. Kennedy Blvd., Suite 910 Tampa, FL 33602

August 14, 2023

Diana Abril, Chief Legal Officer Cc: Wayne Castellon, Vice President (Global Tax) AgileThought, Inc. 222 W Las Colinas Blvd. Dallas, TX 75202

Re: Statement of Work - Related to the Agreement and Terms and Conditions Dated April 6, 2022 as Entered into with AgileThought, Inc.

Dear Ms Abril:

This Statement of Work ("SOW") is provided to AgileThought, Inc. ("Client" or "Company" or "you") and affiliates listed in Exhibit 1 ("Affiliate" or collectively "Affiliate") for tax services. Client and Affiliate acknowledge that AgileThought, Inc. previously executed a letter dated April 6, 2022 and accompanying Terms and Conditions (collectively, the "Master Terms") which are incorporated by reference into this SOW. By signing below, Affiliate agrees that this SOW shall be governed by the Master Terms and that Affiliate is bound by the Master Terms as if such Affiliate is "Client" or "you" as such terms are defined in the Master Terms. The Master Terms along with this SOW constitutes the agreement ("Agreement") between BDO USA ("BDO" or "we"), Client and Affiliate.

To the extent there is any conflict or inconsistency between the Master Terms and any SOW, unless otherwise agreed to in writing, the Master Terms shall prevail.

The SOW is effective on August 14, 2023. Any term or condition incorporated into this SOW that is an addition to the terms and conditions contained in the Master Terms applies only to the services (described below) provided under this SOW.

Russia Sanctions

By executing this document, you represent that Client and Affiliate are not owned or controlled, directly or indirectly, by one or more Russian citizen(s), Russian national(s), persons physically located in Russia or entity(s) organized under the laws of Russia. You agree that if at any time while BDO is providing services to Client or Affiliate the foregoing representation is no longer true, you will immediately notify BDO.

Scope of Services

BDO agrees to provide the tax consulting services related to due dillgence assistance and assistance pertaining to tax compliance matters such as responding to tax authority notices and analysis on tax specific topics such as debt instruments, international tax considerations and Company compensation matters.

Any service not specifically described in this SOW is outside the scope of this Agreement.

Fee Arrangement

BDO's fee for Services will be based on BDO's standard rates discounted at 50%. We also will bill you for our reasonable out-of-pocket expenses and our internal charges for certain support

BDO USA refers to BDO USA, P.A., a Delaware professional service corporation, also doing business in certain jurisdictions with an alternative identifying abbreviation, such as P.C. or Corp.

BDO USA, P.A. is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the International BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

activities. Our internal charges include certain flat-rate amounts that reflect an allocation of estimated costs associated with general office services such as computer usage, telephone charges, facsimile transmissions, postage and photocopying. Total expenses will be capped at 6% of the associated fee.

Billing Arrangement

Notwithstanding anything to the contrary herein, BDO and Client have mutually agreed that Client will provide BDO with an advance payment retainer in the amount of \$65,686 within 10 business days after execution of this SOW (the "Execution Date"). The purpose of this retainer is to serve as an advance payment against professional services to be rendered and expenses to be charged by BDO to Client in connection with this SOW. Client acknowledges and agrees that this retainer represents the advance payment of fees and expenses for the initial phase of services following the Execution Date to be provided by BDO pursuant to this SOW.

BDO will provide notice to Client when it is close to completing the services following the Execution Date set forth in this SOW and request a further advanced payment retainer of the amount set forth in such notice, which will represent the fees and expenses associated with the additional services following the Execution Date that BDO is to provide pursuant to this SOW. Client agrees that it will make this additional advanced payment within 10 business days of receiving the aforementioned notice from BDO.

Client acknowledges and agrees that BDO will not provide any services beyond the initial phase following the Execution Date until such time as the further advance payment retainer payment is received from Client.

BDO shall continue to request, and Client agrees to provide, further advance payment retainers in the manner described in this paragraph for additional services to be provided pursuant to this SOW. If Client fails to provide any advance payment retainer prior to BDO completing the services covered by the prior advance retainer payment, Client acknowledges and understands that BDO will suspend its services until such time as the additional advance payment retainer is provided to BDO. BDO shall not be liable to Client for any delays in the delivery of any services or deliverable that results from the failure of Client to provide BDO with the advance payment retainer in accordance with terms of this paragraph.

To the extent Client requests that BDO complete additional services in addition to those set forth in this SOW, Client understands and agrees that BDO will request further advance payment retainer for any such additional services.

If you have any questions pertaining to this SOW, please contact TJ Nunez at (305) 484-3405.

* * * *

BDO values your business and looks forward to many years of providing quality professional services to your Company and Affiliate.

Very truly yours,

BDO USA

By:

Name: TJ Nunez

Title: Tax Managing Director

By signing below, the authorized signatory represents that he/she has power and authority and has obtained all approvals, authorizations and consents necessary to enter into this Agreement on behalf of the Client and any Affiliate set forth in Exhibit 1 for whom the authorized signatory is executing this Agreement. The authorized signatory represents that this Agreement constitutes the legal, valid and binding obligation of the Client and any Affiliate set forth in Exhibit 1 for whom the authorized signatory is executing this Agreement and is enforceable against the Client and such Affiliate in accordance with its terms. Client and any Affiliate set forth in Exhibit 1 acknowledge and agree that the authorized signatory is duly authorized to bind the applicable entities party hereto.

Accepted and Agreed to by:

AGILETHOUGHT INC. AND AFFILIATES AS SET FORTH IN EXHIBIT 1

Diana P. Abril

Name: Diana Abril

Title: Authorized Signatory

Exhibit 1 - List of Affiliates

SOW05A v.07/2023

LIST OF AFFILIATES

AgileThought Inc.

AgileThought LLC

4th Source Holding Corp.

QMX Investment Holdings USA, Inc.

AN US, Inc.

LIST OF FOREIGN AFFILIATES

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 Consultoía Informática Eprocure CL LTD

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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.

Tarnow Investments SL

Certificate Of Completion

Envelope Id: 373B35F7A3F84AF6A55E2F01A3CA8FEC

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Diana P. Abril

diana.abril@agilethought.com

CLO

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Signature

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Ashley Bexiga abexiga@bdo.com

BDO USA

Security Level: Email, Account Authentication

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Electronic Record and Signature Disclosure: Not Offered via DocuSign

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Ashley Bexiga abexiga@bdo.com **BDO USA**

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Carolyne Cesar

carolyne.cesar@agilethought.com

Security Level: Email, Account Authentication

(None)

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Cody Rasmussen

crasmussen@bdo.com

Security Level: Email, Account Authentication

(None)

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

TJ Nunez

tnunez@bdo.com

Security Level: Email, Account Authentication

(None)

Electronic Record and Signature Disclosure:

Not Offered via DocuSign

Wayne Castellon

wayne.castellon@agilethought.com

VP of Tax

Security Level: Email, Account Authentication

(None)

Electronic Record and Signature Disclosure:

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Witness Events

Notary Events

Signature

Electronic Record and Signature Disclosure

Envelope Summary Events

Envelope Sent

Certified Delivered

Signing Complete

Completed

Payment Events

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Timestamps

8/14/2023 1:28:09 PM

8/14/2023 1:29:16 PM

8/14/2023 1:29:37 PM 8/14/2023 1:29:37 PM

Timestamps

CONSUMER DISCLOSURE

From time to time, BDO USA, LLP ("BDO," we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign, Inc. (DocuSign) electronic signing system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the 'I agree' button at the bottom of this document.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after signing session and, if you elect to create a DocuSign signer account, you may access them for a limited period of time (usually 30 days) after such documents are first sent to you. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

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