

Platform can be retained.

Controls and transfer remain conditional.

OVERALL OPINION

Conditional foundation for independent operation

In the defined fictional scenario, the modular application is a plausible base for continued development. Replacement is not justified by the evidence. Customer isolation, replay-safe billing and complete recovery require priority work; enterprise identity is a model/migration decision. Production scalability and independent operating capability remain unproven.

KEY DECISIONS

O1	RETAIN	Targeted evolution is the working strategy.
O2	REPAIR FIRST	Close data and transaction invariants.
O3	VERIFY	Capacity, ownership and team execution.

WHAT COULD CHANGE THE TRANSACTION CASE

BEFORE SIGN-OFF	Determine whether customer isolation defects extend beyond the reference path; demonstrate recoverability and transferable operating control. A systemic issue could change the repair strategy and acquisition assumptions.	
23-4I	selected engineering days, not total acquisition investment	LIMITED PLATFORM CONFIDENCE Constructed packet + ten executed checks; no production access or whole-codebase assurance.

02 / DOMAIN ASSESSMENT

Technology assessment by domain.

Judgments apply to the defined fictional case. Confidence describes evidence coverage, not probability of loss.

DOMAIN / JUDGMENT	BASIS AND INVESTMENT IMPLICATION	CONFIDENCE
Architecture Conditional fit	Single application and shared data model can support bounded evolution; isolation and identity boundaries need validation. S01, S05; T01/T03.	Limited
Code and changeability Not established	Logical modules are described; full repository, dependency analysis and critical-journey coverage are absent. Do not assume low technical debt. S05.	Low
Security and data Priority repair	Reference invoice path violates tenant separation. Scope across actual paths and privileges is unknown. T01, R04.	High for probe; low for platform
Operations Transition exposure	Synthetic releases include failures; backup scope is incomplete and operator coverage concentrated. S02-S04; T02/T05.	Limited
Infrastructure Growth unproven	Reference index improves one access plan; no representative production load or unit-cost evidence. S01; T04.	Low
Engineering organization Coverage gap	Three of six responsibility domains lack a documented backup in the fictional matrix. Actual skills and capacity remain unknown. S04.	Limited
Product roadmap Conditional	Enterprise identity requires account/membership migration and acceptance; no commitment date is supported. S05; T03.	Limited
Dependencies and rights Open	Provider terms, component inventory, assignments and administrative ownership need verification. No defect is presumed. S01, S05.	Low

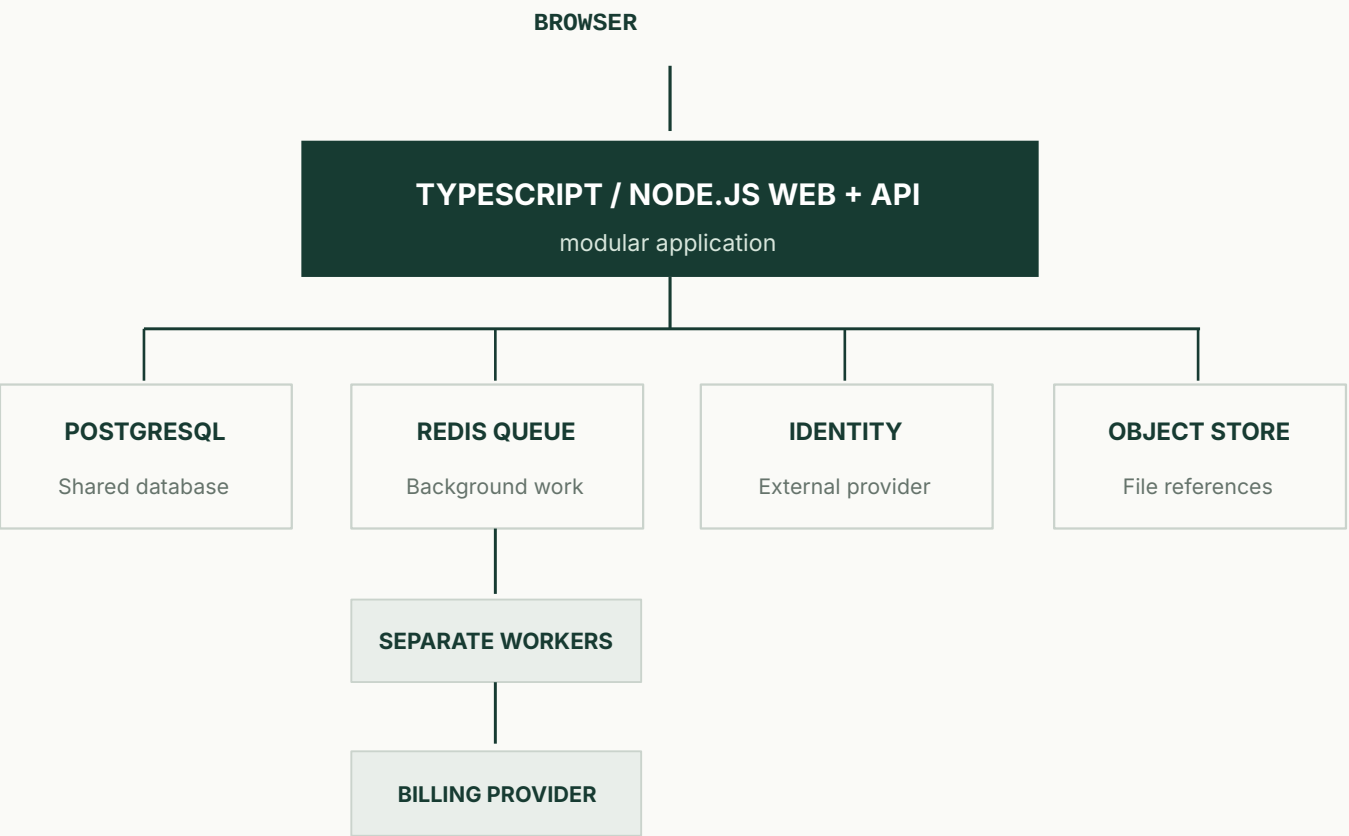
Do not average these judgments. One unresolved boundary or transfer issue may dominate the transaction decision. Unknown means unresolved, not acceptable.

03 / ARCHITECTURE ASSESSMENT

Keep the core. Verify the boundaries.

Basis: S01 topology and S05 review brief; selected boundary probes R01-R04. Scenario architecture is stipulated, not discovered from production.

DEFINED SYSTEM MAP



OPERATING ENVELOPE

One primary region; no evidenced tested regional failover.

WHAT THE ARCHITECTURE IMPLIES

01 / MODULARITY

Modular monolith plausible; actual coupling, deployment and ownership remain unverified.

02 / TENANCY

Tenant ID alone cannot guarantee separation. Map access paths before choosing controls.

03 / EXTERNAL EFFECTS

Queue, billing and object state cross the DB boundary. Define ownership, replay and restore.

04 / IDENTITY

Separate provider identity, application account and membership; test legacy migration.

STRATEGY-CHANGING: pervasive coupling, incompatible identity migration, unsupported core components or an unmanageable tenancy model could invalidate bounded change. Reference code neither establishes nor rules these out.

04 / SCOPE, METHOD AND EVIDENCE

Evidence has different weights.

No actual management workshop, production inspection or independent specialist sign-off occurred.

FOUR EVIDENCE CLASSES

S	SYNTHETIC MANAGEMENT PACKET	S01 architecture JSON; S02 releases; S03 incidents; S04 ownership; S05 review brief. Explicitly invented.	Coherent worked example of platform assessment; not real observations or interviews.
R	EXECUTED REFERENCE EVIDENCE	Baseline/reference Python and SQLite source; ten probes; observed results, runtime versions and hashes.	Selected invariants and before/after behavior; not TypeScript/PostgreSQL deployment verification.
A	ANALYST ASSUMPTIONS	Remediation tasks, role needs, effort ranges and conditional strategy.	Challengeable action plan; not measured target delivery or a supplier quotation.
U	UNAVAILABLE	Real repository, telemetry, provider/account access, customer confirmation and legal documents.	Cannot clear production security, scale, rights or delivery capability.

MANDATE AND TECHNICAL QUESTIONS

The fictional buyer wants to run a workflow SaaS independently and expand enterprise use without replacing the product. The review asks whether the architecture can evolve, how safely the product changes, whether operations transfer, and what technical conditions must precede growth.

METHOD IN THIS SAMPLE

Reconcile the constructed packet across system, release and ownership boundaries; challenge key claims with source-level reference probes; distinguish local evidence from platform inference; prioritize actions by business dependency.

Maintainability is not established.

Selected reference corrections do not demonstrate that the platform is easy to maintain.

ASSESSMENT LENSES

01	Modularity and coupling	CURRENT VIEW	REQUIRED EVIDENCE
		Logical modules are described, not validated as implementation boundaries. S05.	Trace representative changes across modules, schema, interfaces and deployment; identify duplicated logic and customer forks.
02	Correctness and tests	CURRENT VIEW	REQUIRED EVIDENCE
		Reference probes show specific defects and positive controls. Declared unit checks are not customer-journey coverage.	Review authorization, billing, migration and recovery paths, test failures and CI enforcement.
03	Data integrity	CURRENT VIEW	REQUIRED EVIDENCE
		Tenant ownership and operation identity are representable, but enforcement is inconsistent in the baseline reference.	Inspect schema constraints, migration history, duplicate cleanup and concurrent operations on target engine.
04	Build and dependencies	CURRENT VIEW	REQUIRED EVIDENCE
		No full repository, lockfile inventory, reproducible build or support scan is supplied.	Rebuild artifacts, inspect update burden, and verify applicable security/license findings.

TECHNICAL CONCLUSION AND INVESTMENT IMPLICATION

Targeted reference corrections demonstrate that selected problems are locally expressible. They do not establish platform-wide maintainability. Quantify debt affecting near-term changes, upgrades or operational safety; do not approve a rewrite solely from a defect count or assume zero remediation. No lines-of-code benchmark or automated score is used as a valuation measure.

Trust boundaries need acceptance.

One deliberately defective local path is reproduced; its reachability or impact in a real target has not been established.

ASSESSMENT AND BUYER ACTIONS

Tenant authorization	T01 reproduces a foreign invoice read in the local baseline. No-session denial is not ownership enforcement.	Inventory real paths and privileges; independent positive/negative tests before expanded access.
Identity and membership	T03 shows global-email constraints; a reference issuer/subject model is feasible. Protocol verification absent.	Validate provider claims, account linking, membership changes and deprovisioning.
Privileged access and secrets	Production roles, MFA, key handling and administrative controls unavailable.	Obtain current evidence, not just diagrams or statements.
Data handling and privacy	Object access, retention, encryption, processing obligations and incident completeness unassessed.	Commission suitable review; no claim of compliance or absence of breach.

CLOSURE STANDARD

Specify covered paths and privileges, review evidence, unresolved exceptions and residual risk. T01 cannot close platform-wide because one query changed. Security testing outside the local probes requires an authorized, defined scope.

CONFIDENCE BOUNDARY High for the selected local failure; low for platform-wide security.

Backups are not recovery evidence.

Basis: invented release/incident records S02-S03, declared controls S01/S05, local replay/restore probes T02/T05.

SYNTHETIC RECORD / OBSERVED BEHAVIOR

I2	RELEASE ENTRIES	Jul-Oct 2026; 3 marked failed (queue retry configuration, migration, storage credentials); one recorded rollback.	25% failed in this small constructed sample; not annual rate, industry comparison or complete history.
3	INCIDENT ENTRIES	Linked disruptions of 42, 67 and 18 minutes.	No uptime percentage or production recovery objective follows.
7	DAYS RETENTION	Daily database backups, with no full restore inventory or witnessed exercise.	Presence of backups does not establish queue/file/config/external-state recovery.
T02 / T05	REFERENCE PROBES	Billing replay duplicates ledger entries; database-only restore omits external pending work.	Investigate replay and restore as business-state reconciliation issues.

TECHNICAL CONCLUSION AND TRANSACTION IMPLICATION

Prioritize release preconditions, migration/rollback rehearsal, durable pending-work ownership and isolated recovery reconciliation. Verify alerting, operator response and the actual service envelope. Retaining the platform can be reasonable while operational transfer remains a gating condition; rollback and database backup alone do not prove that the business can recover.

08 / INFRASTRUCTURE AND SCALABILITY

Growth capacity remains unverified.

A reference-level index plan improvement does not establish production performance or cost.

FOUR QUESTIONS FOR THE GROWTH CASE

01	REGIONAL RESILIENCE	One primary region; no tested regional failover supplied. S01.	Agree outage/data-loss tolerance and inspect actual recovery architecture before proposing redundancy.
02	DATABASE CAPACITY	T04 changes one SQLite plan from scan/sort to covering-index search without changing output.	Inspect actual-engine plans, data distribution, tenant skew, concurrency and write cost.
03	BACKGROUND WORK	Queue-backed workers stipulated; no peak queue age/depth, retry or saturation telemetry exists.	Measure throughput, failure behavior and downstream limits under representative load.
04	UNIT ECONOMICS	No workload-attributed invoices or representative cost model supplied.	Attribute database, worker, storage and provider cost to volume; distinguish fixed/variable.

UNDERWRITING TREATMENT

Start with measurement and bounded optimization before sharding, service decomposition or infrastructure replacement. Do not infer a speed multiplier, safe customer doubling or cloud savings from the index probe. Growth capacity and cloud economics remain conditional pending buyer-agreed service targets and representative workload results.

09 / ENGINEERING ORGANIZATION

Operational knowledge is concentrated.

Basis: fictional S04 responsibility matrix. Named assignments do not establish observed skills, availability or retention commitments.

RESPONSIBILITY / OPERATOR COVERAGE

RESPONSIBILITY	PRIMARY / BACKUP	INVESTMENT IMPLICATION
Release and rollback	Founder / none	A second operator must demonstrate safe delivery.
Identity and access	Founder / none	Enterprise work competes for founder review and tacit knowledge.
Database changes	Engineer A / founder	Named redundancy; skills and availability unverified.
Billing integration	Engineer B / founder	Coverage still partly relies on founder.
Support and implementation	Engineer C / Engineer A	Potential shared coverage; actual load unknown.
Recovery exercise	Founder / none	Independent recovery not established.

TEAM JUDGMENT AND DELIVERY FEASIBILITY

Three of six domains lack a documented backup. This supports knowledge-transfer priority, not a finding that other engineers lack skills. Founder departure, time allocation and transition terms are unresolved.

Validate skills against identity, database, application and operational tasks; trace actual delivery; let a second operator execute the runbook. Do not divide person-days by four engineers to promise a calendar date: support load, reviews, access and customer acceptance constrain parallelism.

Enterprise expansion needs prerequisites.

S05 fictional roadmap brief; technical constraint T03. Customer demand, willingness to pay and acceptance have not been verified.

CAPABILITY / DEPENDENCY / RELEASE CONDITION

Corporate identity	Stable provider identities, explicit memberships, verified claims and legacy account linking.	Provider/protocol and migration tests; customer confirms requirements.
Organization access-audit records	Defined actor, tenant, action and retention semantics; reliable authorization context.	Agreed customer criteria; protected access and evidence of log completeness.
Repeatable onboarding	Tenant configuration, access provisioning and observable workflow outcomes.	Representative implementation without ad hoc founder execution.
Scalable service	Workload envelope, asynchronous correctness and recovery readiness.	Actual-engine capacity/failure tests satisfy agreed objectives.

COMMITMENTS SUPPORTED TODAY

Commit to design and verification with named acceptance criteria. Do not commit to enterprise launch dates or revenue before provider scope, migration complexity, resources and customer requirements are known. Reuse can reduce exceptions and founder dependence, but no measured moat, onboarding savings or revenue uplift is established; commercial colleagues must validate win rates/retention.

Operating control is a transaction condition.

No title defect, CVE, license breach or unsupported component version is presumed.

FOUR TRANSFER QUESTIONS

Source and contributors	Can the buyer build, modify and own software? Who contributed, under what rights?	Assignments/provenance unavailable; counsel-led confirmation needed; no defect alleged.
Identity and billing providers	Can accounts, tenants, credentials and contracts transfer? What if providers fail?	Provider inventory stipulated; terms and control unverified.
Cloud, queue and file storage	Who controls accounts, recovery keys, billing and admin roles? Are data and pending work recoverable?	No account-control exercise or full restore set supplied.
Open-source components	Are licenses compatible, core versions supportable and upgrades material to roadmap?	No full manifest or applicable scan; no CVE/license breach/unsupported version asserted.

REQUIRED TRANSACTION EVIDENCE

Reproducible build access, controlled accounts, mapped vendors/data, dependency review and counsel-confirmed rights/transfer consequences. Escalate issues preventing independent operation. Neither a code scan nor a price adjustment substitutes for necessary rights.

OUTSIDE THIS ASSESSMENT

No legal opinion, valuation premium or contractual safeguard is prescribed. Integration with another platform requires separate assessment.

Repair in the order of dependency.

Priorities combine materiality and dependency. Technical severity and confidence are separate. Selected effort is analyst-assumed.

PRIORITIZED TECHNICAL WORK

PRIORITY 1 To1	TENANT ISOLATION Map paths, enforce scoped access and positive/negative regression; before expanding access.	4–7 days
PRIORITY 1 To2	BILLING REPLAY Define operation/correction semantics, constraints, replay, rollback and rollout reconciliation.	5–9 days
PRIORITY 1 To5	RECOVERABLE WORK Durable intent, dispatcher/replay and isolated state reconciliation; coordinate with billing.	4–7 days
PRIORITY 2 To3	ENTERPRISE IDENTITY Identity/membership design, account migration, one provider adapter and acceptance.	8–14 days
PRIORITY 2 To4	SELECTED QUERY Representative plans/index, read/write and rollout checks. Not platform capacity certification.	2–4 days

23–4I

selected engineering days

Tasks, roles and acceptance in technical-work.csv; no extra testing counted elsewhere.

EFFORT BOUNDARY / EXCLUDED INVESTMENT

Assumes bounded paths, reconcilable duplicates, one provider and no structural migration. Not priced: full platform review, audit/onboarding builds, independent security/load testing, legal/IP, incident response, region redesign or full disaster recovery. No day rate, contingency or total acquisition budget inferred; validate staffing and quotes.

Technical conditions for investment.

A working strategy is not unconditional technical approval.

TRANSACTION TREATMENT

01	Working strategy	Retain and evolve; no demonstrated need for replacement.	Do not budget rewrite from defect count. Validate bounded-change hypothesis.
02	Required pre-sign-off evidence	Real tenant-boundary coverage, recoverability, operating control and rights.	Return unresolved material issues to deal lead; counsel chooses legal treatment.
03	Conditional growth assumptions	Enterprise identity, customer acceptance, production scale and cost.	Remove unconditional launch/capacity promises pending tests and resources.
04	Post-close priorities	Replay-safe billing, safe changes, knowledge transfer and repeatable implementation.	Assign owners and evidence; stage spending against outputs.
05	Recommendation-changing findings	Systemic isolation redesign, incompatible migration, unsupported core or unavailable control/rights.	Re-scope cost/time and revisit acquisition case; generic reserve cannot solve structural uncertainty.

OVERALL ASSESSMENT

The defined asset is potentially developable but not demonstrated as independently operable or ready for expanded enterprise use. Targeted remediation is the proportionate next hypothesis. Confidence requires broader target evidence and independently verified closure. This is not a real-acquisition recommendation; returns, valuation, customer conversion and legal conclusions need separate diligence.

Commit against accepted evidence.

A staged review sequence, not a completion guarantee or an unconditional budget.

ACCOUNTABILITY AND DECISION SEQUENCE

1	BEFORE SIGN-OFF Buyer deal lead	Resolve access/rights with counsel; commission real boundary and recovery checks.	Proceed only with explicit treatment of material unresolved exposures.
2	FIRST 30 DAYS Buyer CTO	Validate source coverage, estimates and provider scope; name second operator; reconcile billing exceptions.	Approve bounded repair scope and staffed sequence, not unverified total budget.
3	DAYS 31-60 Engineering lead	Tenant/replay changes and migration rehearsal as dependencies allow; demonstrate release/recovery.	Independent acceptance of covered paths and operational evidence; re-scope if failure modes widen.
4	DAYS 61-100 CTO + product lead	Customer-provider acceptance and representative workload/recovery results where scope permits.	Set expansion dates and remaining investment only against accepted evidence.

OPERATING REVIEW MEASURES

Covered vs outstanding critical paths; reconciled vs unresolved billing exceptions; recovery exercise and pending state; backup operator demonstration; customer acceptance; workload/cost envelope. Each needs owner, evidence reference and residual-risk decision.

MANAGEMENT RESPONSE AND ASSURANCE

A real report records corrections, management response, reviewer disposition and disagreements. None is invented here. Completion requires exit evidence, not merely closed tickets or better scan scores.

APPENDIX / T01 – CUSTOMER DATA ISOLATION

A signed-in customer can read another tenant’s invoice.

SCOPE AND EVIDENCE	baseline.invoice; P01-P03		
PRIORITY	High in the specimen	CONFIDENCE	High for tested path
The selected path violates the customer-separation contract. This is not evidence of real endpoint reachability, a breach or platform-wide exposure.			
SETUP	Invoice 1 belongs to beta, invoice 2 to alpha; session tenant is alpha.		
BASELINE / P01	Lookup of invoice 1 returns beta data. Session existence check does not enforce tenant ownership.		
REFERENCE CHANGE	Query requires invoice ID plus trusted session tenant; foreign-tenant request returns no row.		
CONTROLS / P02-P03	Own invoice remains readable. Absent session is denied before and after correction.		

BUSINESS IMPLICATION

In a real system, such a boundary defect could expose confidential billing information and affect enterprise acceptance. Reachability, impact and scope are not established by this fixture.

REQUIRED CLOSURE / RESIDUAL RISK

Map all tenant-owned objects and read/mutation/export/worker paths; enforce trusted server-side membership with scoped access or suitable database policy; test each mapped path. Caller-controlled tenant choice, membership changes, caches, exports, admin and workers remain outside probes. 4–7 days assumed.

APPENDIX / T02 – BILLING CORRECTNESS

A retry can create a second ledger entry.

SCOPE AND EVIDENCE baseline.bill; P04-P06

PRIORITY High if ledger drives billing CONFIDENCE High for local replay

A deliberately defective local ledger treats each delivery as a new business operation. No actual money movement, duplicate charge or revenue misstatement has been established.

SAME OPERATION ×2 Baseline: 2 ledger entries. Reference: 1 ledger entry.

CROSS-TENANT KEY Same operation ID in another tenant retains an independent entry.

FAILURE + RETRY Injected failure before commit: baseline not implemented; reference rollback then retry leaves 1 entry.

BOUNDED SOLUTION Unique (tenant_id, operation_id) constraint and transaction; key represents business operation, not changing delivery event.

WHAT IS NOT COVERED

Define corrections/refunds and conflicting payload handling; reconcile pre-existing duplicates; test concurrent delivery. An external processor requires provider-supported idempotency and reconciliation because local commits cannot atomically commit remote charges.

BUSINESS CONCLUSION / CLOSURE

Treat replay safety as prerequisite for automated billing; establish operation semantics, reconcile duplicates, run concurrency/replay tests and downstream reconciliation. Reference remains incomplete for conflicting amounts and distributed failure. Selected effort 5–9 days.

APPENDIX / T03 – ENTERPRISE IDENTITY

Corporate identity requires migration and authorization.

SCOPE AND EVIDENCE users, identities, memberships; P07-P08

PRIORITY Growth prerequisite **CONFIDENCE** High for schema behavior

An alternate data model is feasible in a reference fixture. The probes establish narrow schema properties, not secure SSO or customer acceptance.

GLOBAL EMAIL KEY Baseline email is globally unique. Two independent issuers with the same email cannot be represented as separate identities; P07 reproduces conflict.

ISSUER + SUBJECT Separate identities can share email; same verified issuer/subject retains key after email changes. P07-P08.

MEMBERSHIP Store organization membership separately; email or domain must not itself grant cross-tenant access.

IMPLEMENTATION AND SCOPE

Inventory legacy accounts; introduce stable identities and explicit memberships; quarantine ambiguous matches; use verified account linking; rehearse migration and rollback before provider rollout.

NOT DEMONSTRATED

Fixture assumes verified issuer/subject and has no token signature, issuer/audience checks, nonce, state, key rotation, logout or deprovisioning. Identity readiness and 8–14-day illustrative effort are conditional on providers, legacy data and security scope.

APPENDIX / T04 – CAPACITY AND QUERY DESIGN

One query is optimizable. Capacity is not measured.

SCOPE AND EVIDENCE P10; query plan; 10,000 synthetic invoices

PRIORITY Medium, pending workload evidence

A concrete SQLite index-plan improvement is not a throughput claim or evidence about the stipulated PostgreSQL production stack.

BASELINE PLAN SCAN invoices; USE TEMP B-TREE FOR ORDER BY.

INDEX PLAN Index on tenant_id, status, created_at; SEARCH invoices USING COVERING INDEX invoices_tenant_status_created.

CORRECTNESS Both queries return the same ordered 3,334 invoice IDs for alpha/open.

INTERPRETATION Composite index filters on first two columns and orders by third. Incremental optimization is possible before replacement.

BEFORE ACCEPTING GROWTH ASSUMPTIONS

Use representative database statistics, tenant skew, query frequency, peak concurrency, writes and background traffic. Measure latency, errors, saturation and cost; inspect actual engine plan and index build/locking, write and storage effects.

DO NOT EXTRAPOLATE

No claimed speed multiple, safe traffic doubling, cloud savings, or certification. Selected query work 2–4 days; full capacity certification and scaling are excluded.

APPENDIX / T05 – RECOVERY COMPLETENESS

Database-only recovery omits pending work.

SCOPE AND EVIDENCE P09; enqueue functions and DB backup exercise

PRIORITY High if omitted work is material

A database backup alone cannot reconstruct work whose authoritative state is stored outside the restored dataset. This is a reference boundary observation, not evidence of failed real backups.

BASELINE RESTORE Separate queue holds pending-invoice-3. Restored database contains 10,000 invoices but no pending-work record.

OUTBOX ALTERNATIVE Pending intent stored in database outbox; backup/restore retains one pending entry for that operation.

TEST BOUNDARY No worker dispatch, external delivery, file restore, elapsed recovery time or business reconciliation executed.

CONSISTENCY MODEL Durable intent still needs dispatcher ownership, replay rules and idempotent consumers. It does not give exactly-once external delivery.

REQUIRED RECOVERY PROOF

Restore database, queue/intents, object storage and secrets/configuration into an isolated environment; reconcile business operations across the cutover. Record integrity, pending work, achievable data age and recovery time against buyer-approved objectives.

INVESTMENT IMPLICATION / EFFORT

Backup availability ≠ operable recovered business. Selected durable-intent/replay/recovery work 4–7 days; full disaster recovery and infrastructure work outside scope.

APPENDIX / EVIDENCE, REPRODUCTION AND RELIANCE

Evidence register and reproducibility.

EVIDENCE PROVENANCE

S01-S05 / STIPULATED	Architecture JSON; 12 releases, 3 linked incidents, 6-domain ownership matrix and review brief. Entirely invented.
R01-R04 / EXECUTED	Baseline/reference source, ten probes, runtimes, plans and full SHA-256 values in technical-results.json. Narrow Python/SQLite model, not the defined production stack.
A / ASSUMPTIONS	technical-work.csv; reconciled 23-41 day scope. Decomposition, not actual delivery or a monetary quote.
U / UNAVAILABLE	Real production, complete repository, customers, contracts, team interviews and independent security review. No management response or third-party sign-off invented.

DOWNLOAD FULL SYNTHETIC EVIDENCE AND ANALYSIS PACK

shedkoadvisory.com/reports/project-alder-analysis-pack.zip

```
REPRODUCE OFFLINE / PYTHON STANDARD LIBRARY ONLY

python3 technical-fixture/run_checks.py
python3 analyze-sample-platform.py
python3 analyze-technical-sample.py
```

No credentials or network; defective baseline must not be deployed. Checks validate local assertions and scenario arithmetic, not production assurance.

METHOD CONTEXT / PUBLIC REFERENCES

KPMG — What is tech due diligence?	Bain — Tech due diligence	Deloitte — Software due diligence
OpenID Connect Core	SQLite query plans	AWS transactional outbox

Public descriptions informed broad framing only; no affiliation, endorsement or proprietary method claimed. Technical references reviewed 16 October 2026.

Illustrative analysis only; not investment recommendation, audit, certification or legal opinion. Real engagement requires agreed scope, authorized access, dated evidence and management response.

[Andrey Shedko](#) / andrey@shedkoadvisory.com / [Practice in preparation](#)