

Expense Category Analytical Procedures

Steridian Capital Group, LLC

24th February 2026 • WP-ECA-001

I. Scope

Period Tested ... FY 2025 (January 1 – December 31, 2025)
Source ... Trial Balance – FY2025 (meridian_tb_fy2025.csv)
Expense Categories 5 active
Total Expenses \$5,827,750.00
Total Revenue \$6,850,000.00
Materiality Threshold \$50,000.00
Prior Period Data Included

The automated expense category analytical procedures documented in this workpaper were performed on the expense account detail provided by management for the period under examination. These procedures are designed to identify potential data anomalies that may warrant further investigation by the engagement team. The analysis was performed with reference to the FASB Accounting Standards Codification and applicable professional auditing standards.

II. Category Breakdown

Category	Amount	% of Rev	Prior Amount	\$ Change	Exceeds Mat.
Cost of Goods Sold	\$2,890,000.00	42.19%	\$2,400,000.00	\$490,000.00	Yes
Payroll & Benefits	\$1,420,000.00	20.73%	\$1,180,000.00	\$240,000.00	Yes
Depreciation & Amortization	\$285,000.00	4.16%	\$260,000.00	\$25,000.00	No
Interest & Tax	\$437,750.00	6.39%	\$398,000.00	\$39,750.00	No
Other Operating Expenses	\$795,000.00	11.61%	\$642,000.00	\$153,000.00	Yes
TOTAL	\$5,827,750.00	85.08%			

III. Period-Over-Period Comparison

The following table presents the dollar change between current and prior period for categories where aggregate prior-period data was available. The materiality flag indicates whether the absolute change exceeds the specified threshold of \$50,000.00.

Categories with changes exceeding materiality threshold: 3

Interpretive Context: The results presented herein reflect automated data analytics and are intended to support, not replace, professional judgment. Identified anomalies may indicate areas requiring additional inquiry but do not, in

themselves, constitute evidence of error, fraud, or material misstatement. The engagement team should evaluate each flagged item in the context of the overall engagement risk assessment and perform corroborating procedures as deemed necessary under applicable professional standards.

Authoritative References

Body	Reference	Topic	Status
FASB	ASC 720-10	Other Expenses — Overall	Current

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This memo documents automated expense category analytical procedures testing procedures per ISA 520 (Analytical Procedures). Results represent data anomalies identified through analytics and are not conclusions regarding internal control effectiveness, fraud, or material misstatement risk. The auditor must evaluate each flagged item in the context of the engagement and perform additional procedures as necessary per professional standards. This memo does not constitute audit evidence sufficient to support an opinion without corroborating procedures. Generated by Paciolus — Zero-Storage Audit Intelligence.