

# Logical Audit: companyTech Strategic Credit Facilities

Audit ID: companyTech\_2024\_Q4.json

Date: 2026-01-28 23:13:07

## 1. VARIABLE INVENTORY

- 1. **revenue**: Total Operating Revenue. Page: 5.
- 2. **operating\_expenses**: Total Operating Expenses. Page: 5.
- 3. **ebitda**: Consolidated EBITDA. Page: 6.
- 4. **total\_debt**: Total Indebtedness. Page: 8.
- 5. **cash**: Unrestricted Cash. Page: 12.
- 6. **net\_debt**: Consolidated Net Debt. Page: 8.
- 7. **leverage\_ratio**: Consolidated Leverage Ratio. Page: 15.

## 2. LOGICAL RULES & EVIDENCE

### Rule 1:

`ebitda == revenue - operating_expenses`

Source (Page 6): Definition of EBITDA (Section 1.01).

### Rule 2:

`net_debt == total_debt - cash`

Source (Page 8): Net Debt Calculation (Section 1.01).

### Rule 3:

`leverage_ratio == net_debt / ebitda`

Source (Page 15): Ratio Calculation Methodology.

### Rule 4:

`leverage_ratio <= 3.0`

Source (Page 42): Maximum Leverage Ratio (Section 7.12).