

Logical Audit: companyTech Strategic Credit Facilities

Audit ID: companyTech_2024_Q1.json

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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)*.