UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

FINAL FEE APPLICATION COVER SHEET

Debtor:	Multi-Color Corporation, et al.[1]	Applicant:	Ernst & Young LLP
Case No.:	Case No. 26-10910 (MBK)	Client:	Debtors and Debtors in Possession
Chapter:	Chapter 11	Case Filed:	January 29, 2026

ERNST & YOUNG LLP FIRST AND FINAL FEE APPLICATION COVER SHEET

FOR THE PERIOD JANUARY 29, 2026 THROUGH APRIL 16, 2026

SECTION 1
FEE SUMMARY

☐ Interim Fee Application No. _____ or X Final Fee Application

	FEES	EXPENSES
Total Previous Fee Requested:	$ 0.00	$ 0.00
Total Fees Allowed To Date:	$ 0.00	$ 0.00
Total Retainer (If Applicable)	$ 0.00	$ 0.00
Total Holdback (If Applicable)	$ 0.00	$ 0.00
Total Received By Applicant	$ 0.00	$ 0.00
Final Fees Total:	$ 553,565.00	$ 0.00
Final Disbursements Total:	$ 0.00	$ 0.00
Total Final Fee Application:	$ 553,565.00	$ 0.00
Total Fees Paid to Date:	$ 0.00	$ 0.00
Total Amount Sought at this Time:	$ 553,565.00	$ 0.00

[1] The last four digits of Debtor Multi-Color Corporation's tax identification number are 5853. A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at https://www.veritaglobal.net/MCC. The location of the Debtors' service address for purposes of these chapter 11 cases is: 3284 Northside [illegible]

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FEES BY PROFESSIONAL

Financial Statement Audit				
Name	**Rank**	**Hours**	**Hourly Rate**	**Total Individual Fees**
Aaron Elmy	Staff/Assistant	19.0	N/A	Fixed Fee
Aaron Wilson	Senior Manager	193.0	N/A	Fixed Fee
Ahmet Erden	Senior	22.0	N/A	Fixed Fee
Aishwarya Grover	Senior	6.0	N/A	Fixed Fee
Aleyna Katirci	Staff	20.0	N/A	Fixed Fee
Alfonzo Maximiliano Mariano Robledo	Manager	45.2	N/A	Fixed Fee
Alfredo Salinas	Staff/Assistant	5.0	N/A	Fixed Fee
Andrea Cannata	Senior	6.0	N/A	Fixed Fee
Andy Gapinski	Senior Manager	0.4	N/A	Fixed Fee
Anusree P	Senior	10.0	N/A	Fixed Fee
Apoorva Jaiswal	Manager	11.0	N/A	Fixed Fee
Aryan Jaiswal	Senior	16.0	N/A	Fixed Fee
Atira Currie	Staff/Assistant	52.5	N/A	Fixed Fee
Aysema Demir	Senior Manager	56.0	N/A	Fixed Fee
Ayushi Keshwani	Senior	60.0	N/A	Fixed Fee
Belen Madelin Castillo	Staff/Assistant	160.0	N/A	Fixed Fee
Brent Laurier	Staff	3.0	N/A	Fixed Fee
Carlos Alberto Chairez	Executive Director	16.0	N/A	Fixed Fee
Carmen Patricia Sandoval	Supervising Associate	3.0	N/A	Fixed Fee
Ceren Cetinkaya	Staff	30.0	N/A	Fixed Fee
Claudia Vilumi	Staff/Assistant	1.0	N/A	Fixed Fee
Conrado Toledo	Senior Manager	0.5	N/A	Fixed Fee
Courtney Messer	Senior	366.3	N/A	Fixed Fee
Divine Ekoto Lokuku	Staff/Assistant	50.7	N/A	Fixed Fee
Efekan Dincer	Senior	60.0	N/A	Fixed Fee
Emily Engert	Senior Manager	17.1	N/A	Fixed Fee
Emilyn Rul	Senior	8.3	N/A	Fixed Fee
Evelien De Groote	Partner	3.0	N/A	Fixed Fee
Evelyne De Neve	Executive Director	18.0	N/A	Fixed Fee
Fabio Alessandro Santos	Senior	18.1	N/A	Fixed Fee
Filippo Pascucci	Staff/Assistant	44.0	N/A	Fixed Fee
Grace Varley	Senior	121.2	N/A	Fixed Fee
Hector Adrian Garcia	Staff/Assistant	9.0	N/A	Fixed Fee
Ike R Samuel	Staff/Assistant	25.0	N/A	Fixed Fee
Iris Ann Tolentino Lubis	Senior	15.0	N/A	Fixed Fee
Jacqueline Maria A. Arnaud	Executive Director	1.5	N/A	Fixed Fee
James Peter Lawes	Partner/Principal	15.0	N/A	Fixed Fee
Jennifer Meier	Senior Manager	32.3	N/A	Fixed Fee
Joe Muraca	Partner/Principal	62.0	N/A	Fixed Fee
Joe Wohlleb	Partner/Principal	3.5	N/A	Fixed Fee
John Price	Manager	29.1	N/A	Fixed Fee
Jose Daniel Rodriguez	Staff/Assistant	14.0	N/A	Fixed Fee
Julie Brown	Executive Director	14.4	N/A	Fixed Fee

Name	Rank	Hours	Hourly Rate	Total Individual Fees
Julio Alberto Castaneda	Manager	9.0	N/A	Fixed Fee
Karl Rothfuss	Partner/Principal	12.0	N/A	Fixed Fee
Krishna Mohapatra	Senior	18.0	N/A	Fixed Fee
Kristin List	Executive Director	83.0	N/A	Fixed Fee
Kristof Brys	Executive Director	6.0	N/A	Fixed Fee
Kunal Malhotra	Senior	181.5	N/A	Fixed Fee
Kushal Vrajesh Parikh	Manager	23.0	N/A	Fixed Fee
Kyla Maxwell	Staff/Assistant	263.0	N/A	Fixed Fee
LAPO ERCOLI	Partner/Principal	27.0	N/A	Fixed Fee
Liam Dippenaar	Staff/Assistant	43.5	N/A	Fixed Fee
Lizet Viridiana Huitron	Senior	1.0	N/A	Fixed Fee
Lluvia Mancha	Staff/Assistant	3.0	N/A	Fixed Fee
Madeline Zentner	Manager	21.7	N/A	Fixed Fee
MADHAVA MUPPURI	Senior	84.0	N/A	Fixed Fee
Maria Francesca Della Valle	Senior	124.0	N/A	Fixed Fee
Marian Guadalupe Perez	Senior	244.0	N/A	Fixed Fee
Matt Patterson	Senior Manager	4.6	N/A	Fixed Fee
MATTHIEU BARREAU	Executive Director	10.0	N/A	Fixed Fee
Maxence Leroy	Senior	2.0	N/A	Fixed Fee
Meaghan Cannon	Staff/Assistant	24.5	N/A	Fixed Fee
Melany Yimeisy Casanova	Staff/Assistant	6.1	N/A	Fixed Fee
Michael Beam	Senior	342.5	N/A	Fixed Fee
Michele Lamacchia	Staff/Assistant	0.6	N/A	Fixed Fee
Miguel Angel Moreno	Senior	16.0	N/A	Fixed Fee
Nathan Guenther	Senior	11.7	N/A	Fixed Fee
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	110.0	N/A	Fixed Fee
Omar Jeronimo	Manager	4.0	N/A	Fixed Fee
Ozge Pala	Executive Director	22.0	N/A	Fixed Fee
Pooja Sharma	Staff/Assistant	46.5	N/A	Fixed Fee
Rob Young	Manager	131.5	N/A	Fixed Fee
Rodrigo Cezario Tirapele	Senior	112.5	N/A	Fixed Fee
Rohit K Babu	Senior	0.2	N/A	Fixed Fee
Ross Bockbrader	Senior Manager	129.0	N/A	Fixed Fee
Sachin Aggarwal	Manager	5.5	N/A	Fixed Fee
Sajal Sharma	Senior Manager	3.0	N/A	Fixed Fee
Sangeerthana	Senior	6.0	N/A	Fixed Fee
Sarah Allison Ramirez	Staff/Assistant	0.2	N/A	Fixed Fee
Sharon Sebastian	Staff/Assistant	72.5	N/A	Fixed Fee
Shobhit Khatri	Manager	36.5	N/A	Fixed Fee
Sophia Charles	Staff/Assistant	1.1	N/A	Fixed Fee
Sophia Gabrielle Staub	Staff/Assistant	294.5	N/A	Fixed Fee
Stien Bruynooghe	Staff	3.0	N/A	Fixed Fee
Thibault Grignon	Senior Manager	23.0	N/A	Fixed Fee
Thibault Verhelle	Senior	14.0	N/A	Fixed Fee
Tommaso Giani	Manager	36.0	N/A	Fixed Fee
Tyler Martus	Executive Director	4.7	N/A	Fixed Fee
Valeria Caradonna	Senior	9.0	N/A	Fixed Fee

Name	Rank	Hours	Hourly Rate	Total Individual Fees
Vedant Sharma	Senior	15.0	N/A	Fixed Fee
Vignesh PK	Senior	0.5	N/A	Fixed Fee
Viktor Tommelein	Staff	1.0	N/A	Fixed Fee
Zach Henry Fowler	Staff/Assistant	240.3	N/A	Fixed Fee
Total		**4,546.3**		**$520,000.00**

Tax Routine On Call Advisory Services				
Name	**Rank**	**Hours**	**Hourly Rate**	**Total Individual Fees**
Grace Varley	Senior	10.4	$330.00	$3,432.00
Jennifer Meier	Senior Manager	5.0	$600.00	$3,000.00
Madeline Zentner	Manager	4.9	$500.00	$2,450.00
Matt Patterson	Senior Manager	1.2	$600.00	$720.00
Melany Yimeisy Casanova	Staff/Assistant	30.3	$250.00	$7,575.00
Tyler Martus	Executive Director	1.6	$680.00	$1,088.00
Total		**53.4**		**$18,265.00**

Non-US Global Compliance				
Name	**Rank**	**Hours**	**Hourly Rate**	**Total Individual Fees**
Harry Punyani	Senior	6.0	N/A	Fixed Fee
Penny Wong	Executive Director	0.6	N/A	Fixed Fee
Sucheta Menon	Senior Manager	5.1	N/A	Fixed Fee
Total		**11.7**		**$4,300.00**

People Advisory Tax Compliance Services				
Name	**Rank**	**Hours**	**Hourly Rate**	**Total Individual Fees**
Alex Westenhaver-Loretz	Senior Manager	5.7	N/A	Fixed Fee
N Manikanta	Senior	0.4	N/A	Fixed Fee
Ranjitha G	Senior	0.1	N/A	Fixed Fee
Rosemary Horvat	Manager	2.4	N/A	Fixed Fee
Sandhya Sukumar	Senior	1.1	N/A	Fixed Fee
Total		**9.7**		**$11,000.00**

Grand Total		**4,621.1**		**$553,565.00**

FEES BY CATEGORY

Category	Category Description	Total Hours	Fees
Financial Statement Audit	Audit services provided for the 2025 annual consolidated financial statement audit.	4,546.3	$520,000.00
Tax Routine On Call Advisory Services	Tax services provided for various matters.	53.4	$18,265.00
Non-US Global Compliance	Global tax compliance services including managing the tax compliance process in foreign countries.	11.7	$4,300.00
People Advisory Tax Compliance Services	Tax and global mobility services provided to expat client individuals.	9.7	$11,000.00
Total		**4,621.1**	**$553,565.00**

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEW JERSEY

In re:	:	Chapter 11
	:	
	:	Case No. 26-10910 (MBK)
MULTI-COLOR CORPORATION, et al.,[2]	:	
	:	(Jointly Administered)
Debtors.	:	
	:	

FIRST AND FINAL FEE APPLICATION OF ERNST & YOUNG LLP FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED AS AUDIT AND TAX SERVICES PROVIDER FOR THE DEBTORS AND DEBTORS IN POSSESSION DURING THE PERIOD FROM JANUARY 29, 2026 THROUGH APRIL 16, 2026

1. ERNST & YOUNG LLP ("EY LLP"), Audit and Tax Services Provider of Multi-Color Corporation, et al. (collectively, the "Debtors"), hereby submits its first and final fee application (the "Application") for an order pursuant to section 330 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of the Bankruptcy Procedure (the "Bankruptcy Rules"), Rule 2016-1 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court of the District of New Jersey (the "Local Rules"), the United States Trustee's Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C § 330 effective January 30, 1996 (the "U.S. Trustee Guidelines") seeking (a) the allowance of reasonable compensation for professional services rendered and reimbursement of actual and necessary expenses incurred by EY LLP for the period from January 29, 2026 through April 16, 2026 (the "Fee Period") and (b) reimbursement for actual and necessary charges and disbursements incurred by EY LLP during the Fee Period in the rendition of required professional services on behalf of the Debtors. In support of the Application, EY LLP represents as follows:

[2] The last four digits of Debtor Multi-Color Corporation's tax identification number are 5853. A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at https://www.veritaglobal.net/MCC. The location of the Debtors' service address for purposes of these chapter 11 cases is: 3284 Northside Parkway NW, Suite 400, Atlanta, Georgia 30327.

JURISDICTION AND VENUE

2. The United States Bankruptcy Court for the District of New Jersey (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b).

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The statutory bases for the relief requested herein are sections 328 and 330 of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Rules 2016-1 and 2016-3.

BACKGROUND

5. On January 29, 2026 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (the "Cases"). The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On February 2, 2026, this Court entered an order directing the procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b) [Docket No. 98]. On March 17, 2026, the United States Trustee for the District of New Jersey (the "U.S. Trustee") appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code [Docket No. 493] (the "Committee").[3]

6. On April 27, 2026, the Court entered an order, authorizing the retention of EY LLP as the Audit and Tax Services Provider to the Debtors and Debtors in Possession effective as of January 29, 2026 [Docket No. 820] (the "Retention Order").

7. On January 29, 2026, the Debtors filed the *Joint Prepackaged Plan of Reorganization of Multi-Color Corporation And Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 17] (as may be amended, supplemented, or otherwise modified from time to time, including by the Amended Plan (as defined below), the "Plan"), and the *Disclosure Statement Relating to the Joint Prepackaged Plan of Reorganization of Multi-Color Corporation And Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code*

[3] On April 2, 2026, the U.S. Trustee filed the *Notice of Appointment of Reconstituted Official Committee of Unsecured Creditors* [Docket No. 688].

[Docket No. 18] (as may be amended, supplemented, or otherwise modified from time to time, the "Disclosure Statement").

8. On April 15, 2026, the Debtors filed the *Amended Joint Prepackaged Plan of Reorganization of Multi-Color Corporation And Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 754] (the "Amended Plan"). On April 16, 2026, the Court entered an order approving the Disclosure Statement and confirming the Amended Plan [Docket No. 777] (the "Confirmation Order") and on May 11, 2026, the effective date of the Plan occurred (the "Effective Date").

SUMMARY OF SERVICES RENDERED

9. Since being retained by the Debtors, EY LLP has rendered professional services to the Debtors as requested. EY LLP respectfully submits that the professional services rendered on behalf of the Debtors were necessary and have directly benefited the estate and have contributed to the effective administration of these Cases.

10. EY LLP submits that the final fees applied for herein for professional services rendered in performing services for the Debtors in this proceeding are fair and reasonable in view of the time spent, the extent of work performed, the nature of the Debtors' operational and financial condition, and the results obtained. EY LLP's fees typically are based on the actual hours charged at EY LLP's standard hourly rates, which are in effect when the services are rendered.

11. EY LLP expended an aggregate of 4,621.1 hours during the Fee Period. The work involved, and thus the time expended, was carefully assigned in light of the experience and expertise required for a particular task. The staff utilized was selected to optimize efficiencies and avoid redundant efforts.

12. EY LLP believes that there has been no duplication of services between EY LLP and any other provider.

13. EY LLP's hourly rates for professionals of comparable experience are comparable to those of firms we consider our competitors. We believe that the compensation in this Application is based on the customary compensation charged by comparably skilled professionals in cases other than cases under Title 11.

14. No agreement or understanding exists between EY LLP and any other person for sharing of compensation received or to be received for services rendered in connection with these Cases. Neither EY LLP nor any of its employees has entered into an agreement or understanding to share compensation with any entity as described in Bankruptcy Rule 2016.

15. EY LLP's time records for the Fee Period are attached hereto as **Exhibit A**. These records include daily time logs describing the time spent by each EY LLP professional in these Cases.

16. The general summary of the services rendered by EY LLP during the Fee Period based on tasks and number of hours, is set forth below.

Category	Category Description	Total Hours	Fee
Financial Statement Audit	Audit services provided for the 2025 annual consolidated financial statement audit.	4,546.3	$520,000.00
Tax Routine On Call Advisory Services	Tax services provided for various matters.	53.4	$18,265.00
Non-US Global Compliance	Global tax compliance services including managing the tax compliance process in foreign countries.	11.7	$4,300.00
People Advisory Tax Compliance Services	Tax and global mobility services provided to expat client individuals.	9.7	$11,000.00
Total		**4,621.1**	**$553,565.00**

APPLICABLE LAW

17. Section 330(a)(1) of the Bankruptcy Code provides, in relevant part, as follows:

> (a) (1) After notice to the parties in interest and the United States Trustee and a hearing, and subject to sections 326, 328, and 329, the court may award to a … professional person employed under section 327 or 1103 –
>
> (A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and
>
> (B) reimbursement for actual, necessary expenses.

18. Section 330 of the Bankruptcy Code prescribes the general standards for determining the reasonableness of the amount of compensation sought by a professional. *See* 3 Collier on Bankruptcy ¶ 331.03 at 331-12. Congress enacted section 330 of the Bankruptcy Code to liberalize the practice of granting the allowance

of compensation to professionals in bankruptcy cases in order to ensure that professionals be reasonably compensated and that future professionals not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation. *See In re Ames Dep't Stores, Inc.*, 76 F.3d 66, 72 (2d Cir. 1996) (*quoting In re UNR Indus., Inc.*, 986 F.2d 207, 208-09 (7th Cir. 1993)).

19. Section 330(a) of the Bankruptcy Code provides for the compensation of reasonable and necessary services rendered by professionals based on the time, the nature, the extent and the value of such services, and the cost of comparable services other than in a case under the Bankruptcy Code. *See* 11 U.S.C. § 330. The test for determining necessity is objective, focusing on what services a reasonable professional would have performed under the same circumstances. *See, e.g.*, *In re Angelika Films 57th, Inc.*, 227 B.R. 29, 42 (Bankr. S.D.N.Y. 1998). This test does not rely on hindsight to determine the ultimate success or failure of the professional's actions. *See id.*; *In re Keene Corp.*, 205 B.R. 690, 696 (Bankr. S.D.N.Y. 1997). Ultimately, if the services of a professional are reasonably likely to benefit the debtor's estate, they should be compensable. *See Angelika Films*, 227 B.R. at 42.

20. EY LLP respectfully submits that the compensation sought in this Application is necessary and reasonable. The services that EY LLP rendered to the Debtors during the Fee Period required a high degree of professional competence, and EY LLP was required to expend substantial time and effort in providing those services. EY LLP performed efficiently, effectively, and economically, and the results obtained have benefited the Debtors, their estates and their creditors.

NO PRIOR APPLICATION

21. With respect to these amounts, as of the date of the Application, EY LLP has received no payments and no previous application for the relief sought herein has been made to this or any other Court.

WHEREFORE, EY LLP respectfully requests (a) that it be allowed on a final basis, (i) fees in the amount of $553,565.00 for reasonable, actual, and necessary services rendered by it on behalf of the Debtors during the Fee Period and (ii) reimbursement of $0.00 for reasonable, actual, and necessary expenses incurred during the Fee Period; (b) that the Debtors be authorized and directed to immediately pay any allowed unpaid fees and expenses due to EY LLP for the Fee Period; and (c) granting such other and further relief as the Court may deem just and proper.

Dated: June 25, 2026

ERNST & YOUNG LLP

/s/ Joseph Muraca III
Joseph Muraca III
Partner

EXHIBIT A

TIME DETAIL

FINANCIAL STATEMENT AUDIT

Name	Rank	Date	Project Category	Description	Hours
Aaron Wilson	Senior Manager	2026/04/16	Financial statement audit	General review of substantive audit procedures for accounts receivable performed by senior auditor	2.0
Aaron Wilson	Senior Manager	2026/04/16	Financial statement audit	Procedures to gain an understanding of significant classes of transactions	2.0
Aaron Wilson	Senior Manager	2026/04/16	Financial statement audit	General review of substantive audit procedures for accounts payable performed by senior auditor continued	4.0
Carlos Alberto Chairez	Executive Director	2026/04/16	Financial statement audit	Overseeing the overall audit strategy and review and approval of key deliverables and reports	2.0
Conrado Toledo	Senior Manager	2026/04/16	Financial statement audit	General review of overall analytical review for group reporting for Guadalajara entity	0.5
Courtney Messer	Senior	2026/04/16	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	0.5
Courtney Messer	Senior	2026/04/16	Financial statement audit	Detail review of financial statement tie- out	1.0
Courtney Messer	Senior	2026/04/16	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	1.0
Courtney Messer	Senior	2026/04/16	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	1.5
Courtney Messer	Senior	2026/04/16	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	1.5
Divine Ekoto Lokuku	Staff/Assistant	2026/04/16	Financial statement audit	Prepare tax amortization workpaper continued	0.1
Divine Ekoto Lokuku	Staff/Assistant	2026/04/16	Financial statement audit	Update deferred tax provision workpapers	0.2
Divine Ekoto Lokuku	Staff/Assistant	2026/04/16	Financial statement audit	Prepare tax amortization workpaper	0.6

Name	Rank	Date	Project Category	Description	Hours
Divine Ekoto Lokuku	Staff/Assistant	2026/04/16	Financial statement audit	Preparation of tax provision workpapers	1.0
Divine Ekoto Lokuku	Staff/Assistant	2026/04/16	Financial statement audit	Preparation of tax provision workpapers continued	2.0
Grace Varley	Senior	2026/04/16	Financial statement audit	Preparation of valuation analysis including foreign scoping.	2.8
Jennifer Meier	Senior Manager	2026/04/16	Financial statement audit	Review of the tax provision and the worldwide provision Workpapers from the client	2.1
Joe Muraca	Partner/Principal	2026/04/16	Financial statement audit	General review of summary review memorandum, related attachments, and draft financial statements	3.0
Julie Brown	Executive Director	2026/04/16	Financial statement audit	Valuation allowance consultation scoping and documentation	1.5
Kristin List	Executive Director	2026/04/16	Financial statement audit	Review of overall task status, assignment of work and open items	1.0
Kyla Maxwell	Staff/Assistant	2026/04/16	Financial statement audit	Performed topside JE testing	2.5
Madeline Zentner	Manager	2026/04/16	Financial statement audit	Prepared tax provision - federal and state payable scoping and notes to team	1.8
Madeline Zentner	Manager	2026/04/16	Financial statement audit	Prepared tax provision with foreign deferred intangible tie-outs	3.8
Michael Beam	Senior	2026/04/16	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	2.0
Pooja Sharma	Staff/Assistant	2026/04/16	Financial statement audit	Tracking of statutory audit team interoffice instructions	1.0
Rohit K Babu	Senior	2026/04/16	Financial statement audit	Detail review of tax provision workpapers	0.2
Ross Bockbrader	Senior Manager	2026/04/16	Financial statement audit	Substantive audit procedures for goodwill and intangibles	0.1
Ross Bockbrader	Senior Manager	2026/04/16	Financial statement audit	Coordinating with component teams on audit deliverables continued	0.1
Aaron Wilson	Senior Manager	2026/04/15	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	2.0
Aaron Wilson	Senior Manager	2026/04/15	Financial statement audit	Review of client prepared GAAP checklists as part of financial reporting process	3.0

Name	Rank	Date	Project Category	Description	Hours
Alfonzo Maximiliano Mariano Robledo	Manager	2026/04/15	Financial statement audit	General review of summary review memo and conclusion related forms for group reporting for Guadalajara entity	1.6
Aryan Jaiswal	Senior	2026/04/15	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Courtney Messer	Senior	2026/04/15	Financial statement audit	Detail review of Substantive audit procedures for accrued liabilities performed by staff auditor	1.0
Courtney Messer	Senior	2026/04/15	Financial statement audit	Preparation of Post-tax trial balance	2.5
Divine Ekoto Lokuku	Staff/Assistant	2026/04/15	Financial statement audit	Preparation of tax provision workpapers	1.8
Emily Engert	Senior Manager	2026/04/15	Financial statement audit	General review of transfer pricing analysis and memo	3.5
Grace Varley	Senior	2026/04/15	Financial statement audit	Prepared tax items timeline for the team which included planning for the next few weeks (i.e. assigning workpapers to team members, etc.)	0.9
Grace Varley	Senior	2026/04/15	Financial statement audit	Preparation of valuation analysis allowance and scoping including discussions with tax partner on questions.	2.9
John Price	Manager	2026/04/15	Financial statement audit	Updating International Memo for the latest OTP report data.	0.4
Karl Rothfuss	Partner/Principal	2026/04/15	Financial statement audit	TP review of intercompany royalties financing and tangible goods flows	4.0
Krishna Mohapatra	Senior	2026/04/15	Financial statement audit	Monitoring and tracking statutory audit status	3.0
Kyla Maxwell	Staff/Assistant	2026/04/15	Financial statement audit	Reviewed procedures to gain an understanding of significant classes of transactions	0.5
Kyla Maxwell	Staff/Assistant	2026/04/15	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing performed by staff auditor	0.5
Kyla Maxwell	Staff/Assistant	2026/04/15	Financial statement audit	Preparation of post-tax and pretax trial balance work - Updated Post tax TB consistent with Pre Tax, agreed ties and TMs to lead sheets, etc.	3.5
Nathan Guenther	Senior	2026/04/15	Financial statement audit	Detail review of deferred tax workpapers	4.0

Name	Rank	Date	Project Category	Description	Hours
Ross Bockbrader	Senior Manager	2026/04/15	Financial statement audit	Coordinating with component teams on audit deliverables	0.1
Ross Bockbrader	Senior Manager	2026/04/15	Financial statement audit	General review of goodwill and intangibles and coordination with specialists	0.1
Alfonzo Maximiliano Mariano Robledo	Manager	2026/04/14	Financial statement audit	General review of summary review memo and conclusion related forms for group reporting	6.1
Aryan Jaiswal	Senior	2026/04/14	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Courtney Messer	Senior	2026/04/14	Financial statement audit	Clearing substantive testing comments continued	1.0
Courtney Messer	Senior	2026/04/14	Financial statement audit	Detail review of Substantive audit procedures for accrued liabilities performed by staff auditor	2.5
Divine Ekoto Lokuku	Staff/Assistant	2026/04/14	Financial statement audit	Prepare tax amortization workpaper	0.3
Divine Ekoto Lokuku	Staff/Assistant	2026/04/14	Financial statement audit	Prepare tax amortization workpaper continued	1.5
Divine Ekoto Lokuku	Staff/Assistant	2026/04/14	Financial statement audit	Prepare ETR file	2.5
Emily Engert	Senior Manager	2026/04/14	Financial statement audit	Documentation of impairment impact on transfer pricing analysis	3.0
Grace Varley	Senior	2026/04/14	Financial statement audit	Assisting the transfer pricing team with questions related to royalty calculations and loan schedules	0.6
Jennifer Meier	Senior Manager	2026/04/14	Financial statement audit	State ETR workpaper review and the restructuring impacts	1.2
Kristin List	Executive Director	2026/04/14	Financial statement audit	ASC 360 review	2.0
Kyla Maxwell	Staff/Assistant	2026/04/14	Financial statement audit	Preparation of Subsequent Procedures - MCC/Corp and FDC search for unrecorded liabilities in bank statements and MCC/Corp PGAP.08.1 Cash Receipt testing in bank statements	9.0
Michael Beam	Senior	2026/04/14	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor continued	1.0
Ross Bockbrader	Senior Manager	2026/04/14	Financial statement audit	General review of substantive audit procedures for goodwill and intangibles	0.1

Name	Rank	Date	Project Category	Description	Hours
Ross Bockbrader	Senior Manager	2026/04/14	Financial statement audit	Monitoring and tracking statutory audit status continued	0.1
Ross Bockbrader	Senior Manager	2026/04/14	Financial statement audit	General review of goodwill and intangibles and coordination with specialists	0.4
Aaron Wilson	Senior Manager	2026/04/13	Financial statement audit	General review of Substantive audit procedures for revenue testing performed by senior auditor	2.0
Aaron Wilson	Senior Manager	2026/04/13	Financial statement audit	General review of SRM and supporting documents prepared by senior auditor	3.0
Aryan Jaiswal	Senior	2026/04/13	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Carmen Patricia Sandoval	Supervising Associate	2026/04/13	Financial statement audit	Supported the standardization and formatting of deliverables	3.0
Courtney Messer	Senior	2026/04/13	Financial statement audit	Clearing substantive testing comments continued	3.0
Divine Ekoto Lokuku	Staff/Assistant	2026/04/13	Financial statement audit	Prepare tax amortization workpaper continued	0.3
Divine Ekoto Lokuku	Staff/Assistant	2026/04/13	Financial statement audit	Prepare tax amortization workpaper	7.0
Emily Engert	Senior Manager	2026/04/13	Financial statement audit	Detailed review of the royalty calculation and tie to the payments on the TB	2.5
Jennifer Meier	Senior Manager	2026/04/13	Financial statement audit	Review of the tax provision impairment	1.6
Joe Muraca	Partner/Principal	2026/04/13	Financial statement audit	General review of summary review memorandum, related attachments, and draft financial statements	3.0
Kristin List	Executive Director	2026/04/13	Financial statement audit	ASC 350 review	7.0
Kyla Maxwell	Staff/Assistant	2026/04/13	Financial statement audit	Preparation of subsequent event procedures	5.5
Michael Beam	Senior	2026/04/13	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	1.5
Ross Bockbrader	Senior Manager	2026/04/13	Financial statement audit	General review of substantive audit procedures for goodwill and intangibles	0.3
Ross Bockbrader	Senior Manager	2026/04/13	Financial statement audit	Monitoring and tracking statutory audit status	0.8

Name	Rank	Date	Project Category	Description	Hours
Courtney Messer	Senior	2026/04/12	Financial statement audit	Clearing substantive testing comments	0.5
Aaron Wilson	Senior Manager	2026/04/10	Financial statement audit	Review of audit conclusion memos and financial statement draft prepared by senior auditor	4.0
Courtney Messer	Senior	2026/04/10	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	2.0
Divine Ekoto Lokuku	Staff/Assistant	2026/04/10	Financial statement audit	Preparation of tax depreciation testing continued	2.0
Divine Ekoto Lokuku	Staff/Assistant	2026/04/10	Financial statement audit	Preparation of tax depreciation testing continued	3.0
Grace Varley	Senior	2026/04/10	Financial statement audit	Pillar Two Calculations update and review: Updated Pillar Two calculations based on reviewer comments	1.0
Grace Varley	Senior	2026/04/10	Financial statement audit	Valuation Analysis - Deferred Scoping by Jurisdiction	1.2
Grace Varley	Senior	2026/04/10	Financial statement audit	Valuation Analysis - Deferred Scoping by Jurisdiction	2.4
Jennifer Meier	Senior Manager	2026/04/10	Financial statement audit	Review of the foreign packets and the impairment calculation	0.9
Jennifer Meier	Senior Manager	2026/04/10	Financial statement audit	Review of the tax provision impairment	1.0
John Price	Manager	2026/04/10	Financial statement audit	General review of tax provision workpapers	0.6
Kristin List	Executive Director	2026/04/10	Financial statement audit	General review of ASC 350/360 impairment 124 risk assessment	2.0
Kristof Brys	Executive Director	2026/04/10	Financial statement audit	Finalizing CT forms (OAR, CT-forms) (group reporting)	1.0
Marian Guadalupe Perez	Senior	2026/04/10	Financial statement audit	Detail review of summary review memo and summary of audit differences for Guadalajara entity	8.0
Meaghan Cannon	Staff/Assistant	2026/04/10	Financial statement audit	Review of preliminary royalty calculations, tangible goods calculations, financing calculations, and email	2.5
Nathan Guenther	Senior	2026/04/10	Financial statement audit	Detail review of tax provision workpapers	2.5

Name	Rank	Date	Project Category	Description	Hours
Ross Bockbrader	Senior Manager	2026/04/10	Financial statement audit	General review of goodwill and intangibles and coordination with specialists	0.5
Thibault Verhelle	Senior	2026/04/10	Financial statement audit	Finalizing CT forms (OAR, CT-forms) (group reporting)	2.0
Aaron Wilson	Senior Manager	2026/04/09	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor continued	2.0
Carlos Alberto Chairez	Executive Director	2026/04/09	Financial statement audit	Overseeing the overall audit strategy and review and approval of key deliverables and reports	1.0
Courtney Messer	Senior	2026/04/09	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	2.0
Divine Ekoto Lokuku	Staff/Assistant	2026/04/09	Financial statement audit	Preparation of tax depreciation testing	1.0
Emily Engert	Senior Manager	2026/04/09	Financial statement audit	Review the royalty model and discuss required revisions	2.3
Grace Varley	Senior	2026/04/09	Financial statement audit	163(j) Limitation - Detailed Analysis: Performed detailed review of163(j) limitation calculation, assessed current year limitation and impact on taxable income, validated carryforward treatment and interaction with provision.	1.2
Grace Varley	Senior	2026/04/09	Financial statement audit	Stock Compensation - US Tax Provision Treatment: Analyzed stock-based compensation adjustments (permanent vs. temporary), reviewed tax deduction vs. book expense differences, updated provision workpapers and verified accuracy.	1.4
Grace Varley	Senior	2026/04/09	Financial statement audit	ROU Assets & Lease Liabilities - Deferred Analysis: Evaluated deferred tax impacts related to lease accounting, reviewed book vs. taxbases differences for ROU assets and lease liabilities, updated rollforward and supporting schedules.	1.6

Name	Rank	Date	Project Category	Description	Hours
Grace Varley	Senior	2026/04/09	Financial statement audit	Revenue Recognition - US Provision Analysis and Review: Reviewed book vs. tax differences, assessed timing differences and ensured proper inclusion in current/deferred provision, validated support and reasonableness of adjustments.	1.8
Grace Varley	Senior	2026/04/09	Financial statement audit	Overall US Provision Review & Tie-Out: performed overall review of US tax provision components, cross-checked schedules for consistency and completeness, updated tie-outs to financials.	1.8
Grace Varley	Senior	2026/04/09	Financial statement audit	Review and analysis of US Federal Carryforwards (NOLs, 163(j), R&D): updated and reviewed federal carryforward schedules, including: NOL utilization and limitations, section 163(j)interest limitation carryforwards, R&D credit and carryforwards. Ensured proper tracking, utilization, and provision impact.	2.4
Joe Muraca	Partner/Principal	2026/04/09	Financial statement audit	General review of summary review memorandum, related attachments, and draft financial statements	4.0
Julie Brown	Executive Director	2026/04/09	Financial statement audit	Review UTP and fixed asset workpapers continued	2.0
Madeline Zentner	Manager	2026/04/09	Financial statement audit	LABL tax foreign deferred review	2.9
Marian Guadalupe Perez	Senior	2026/04/09	Financial statement audit	Detail review of summary review memo and summary of audit differences for Guadalajara entity	8.0
Meaghan Cannon	Staff/Assistant	2026/04/09	Financial statement audit	Prepared transfer pricing royalty calculation	7.5
Rob Young	Manager	2026/04/09	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	0.5
Ross Bockbrader	Senior Manager	2026/04/09	Financial statement audit	General review of goodwill, intangibles, and coordination with specialists	0.8
Ross Bockbrader	Senior Manager	2026/04/09	Financial statement audit	Review of independence deliverables	1.5

Name	Rank	Date	Project Category	Description	Hours
Aaron Wilson	Senior Manager	2026/04/08	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	1.5
Courtney Messer	Senior	2026/04/08	Financial statement audit	Detail review of OAR flux explanations	1.0
Emily Engert	Senior Manager	2026/04/08	Financial statement audit	Perform detail review of the royalty model calculation and tie out	3.2
Grace Varley	Senior	2026/04/08	Financial statement audit	Review of US tax provision - reviewed section 163(j) limitation computation and reviewed inputs and verified carryforward treatment	0.7
Grace Varley	Senior	2026/04/08	Financial statement audit	Review of US tax provision - Reviewed stock comp expense vs. tax deduction differences and updated supporting schedules for provision impact	0.8
Grace Varley	Senior	2026/04/08	Financial statement audit	Review of US tax provision - Analyzed lease-related deferred tax balances and updated provision workpapers/documentation accordingly	0.9
Grace Varley	Senior	2026/04/08	Financial statement audit	Review of US tax provision - Evaluated revenue-related book-to-tax adjustments.	1.1
Grace Varley	Senior	2026/04/08	Financial statement audit	Review of US tax provision - performed high-level review of provision components, and ensured schedules tie and adjustments are reflected correctly	1.2
Grace Varley	Senior	2026/04/08	Financial statement audit	Review of US tax provision - reviewed federal carryforward attributes and checked accuracy and consistency with prior schedules and federal returns.	1.3
Julie Brown	Executive Director	2026/04/08	Financial statement audit	Review UTP and fixed asset workpapers	1.5
Kristin List	Executive Director	2026/04/08	Financial statement audit	Reviewing updates to debt workpaper	1.0
Marian Guadalupe Perez	Senior	2026/04/08	Financial statement audit	Detail review of reporting package for group reporting for Guadalajara entity	8.0

Name	Rank	Date	Project Category	Description	Hours
Nathan Guenther	Senior	2026/04/08	Financial statement audit	Review of O.200 including other temps tab, 163j tab, NOL CF	0.9
Aaron Wilson	Senior Manager	2026/04/07	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	2.5
Carlos Alberto Chairez	Executive Director	2026/04/07	Financial statement audit	Overseeing the overall audit strategy and review and approval of key deliverables and reports	1.0
Courtney Messer	Senior	2026/04/07	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	1.0
Grace Varley	Senior	2026/04/07	Financial statement audit	Consolidated provision (Worldwide) country summary preparation	1.7
Grace Varley	Senior	2026/04/07	Financial statement audit	Updating and clearing comments on US tax provision files	2.1
Grace Varley	Senior	2026/04/07	Financial statement audit	Clearing comments and updating state effective tax rate file	2.6
Grace Varley	Senior	2026/04/07	Financial statement audit	Review of BEPS Pillar 2 Transitional Safe Harbors Calculation.	3.2
Joe Muraca	Partner/Principal	2026/04/07	Financial statement audit	General review of summary review memorandum, related attachments, and draft financial statements continued	2.0
John Price	Manager	2026/04/07	Financial statement audit	General review of tax provision workpapers	0.5
Kristin List	Executive Director	2026/04/07	Financial statement audit	ASC 350/360 impairment update	0.5
Marian Guadalupe Perez	Senior	2026/04/07	Financial statement audit	Detail review of reporting package for group reporting for Guadalajara entity	8.0
Matt Patterson	Senior Manager	2026/04/07	Financial statement audit	Updated ITTS Memo.	1.4
Meaghan Cannon	Staff/Assistant	2026/04/07	Financial statement audit	Review of tangible goods and intercompany payments and financing agreements	3.5
Michael Beam	Senior	2026/04/07	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	2.5
Ross Bockbrader	Senior Manager	2026/04/07	Financial statement audit	Coordinating with component teams on audit deliverables	0.4

Name	Rank	Date	Project Category	Description	Hours
Ross Bockbrader	Senior Manager	2026/04/07	Financial statement audit	Substantive audit procedures for cost of goods sold	1.7
Aaron Wilson	Senior Manager	2026/04/06	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	1.0
Alfonzo Maximiliano Mariano Robledo	Manager	2026/04/06	Financial statement audit	General review of overall analytical review for group reporting for Guadalajara entity	1.8
Grace Varley	Senior	2026/04/06	Financial statement audit	Clearing comments and updating fixed asset file (consolidated fixed asset rollforward)	1.3
Grace Varley	Senior	2026/04/06	Financial statement audit	Clearing comments and updating fixed asset file (fixed asset schedule, adjustments summary).	2.1
Joe Muraca	Partner/Principal	2026/04/06	Financial statement audit	General review of summary review memorandum, related attachments, and draft financial statements	2.0
Kristin List	Executive Director	2026/04/06	Financial statement audit	General review of summary review memorandum, related attachments, and draft financial statements	1.0
Marian Guadalupe Perez	Senior	2026/04/06	Financial statement audit	Detail review of reporting package for group reporting for Guadalajara entity	8.0
Nathan Guenther	Senior	2026/04/06	Financial statement audit	Review of O.200 including other temps tab, 163j tab, NOL CF	3.0
Ahmet Erden	Senior	2026/04/04	Financial statement audit	Supported conclusion of final financial statements.	3.0
Aysema Demir	Senior Manager	2026/04/04	Financial statement audit	Review of final audit documentation in accordance with the firm standards.	10.0
Ozge Pala	Executive Director	2026/04/04	Financial statement audit	Review and conclusion of final audit documentation	2.0
Aaron Wilson	Senior Manager	2026/04/03	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	1.0
Grace Varley	Senior	2026/04/03	Financial statement audit	Dividend analysis preparation for foreign provision	3.7
Joe Muraca	Partner/Principal	2026/04/03	Financial statement audit	General review of Substantive audit procedures for goodwill and intangibles	2.0

Name	Rank	Date	Project Category	Description	Hours
Kristin List	Executive Director	2026/04/03	Financial statement audit	Closing PP&E review notes and reviewing updates to PP&E workpaper	1.0
Kristin List	Executive Director	2026/04/03	Financial statement audit	Reviewing financial statement footnotes	1.0
Michael Beam	Senior	2026/04/03	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	2.0
Thibault Verhelle	Senior	2026/04/03	Financial statement audit	Group reporting - subsequent events + Statutory wrap up	2.0
Divine Ekoto Lokuku	Staff/Assistant	2026/04/02	Financial statement audit	Complete O.200 consolidated provision workpaper	3.0
Grace Varley	Senior	2026/04/02	Financial statement audit	First level review of foreign deferreds support - Germany Fixed Assets	2.7
Grace Varley	Senior	2026/04/02	Financial statement audit	Preparation of Intercompany Dividend Analysis (US and Non-US)	3.8
Jennifer Meier	Senior Manager	2026/04/02	Financial statement audit	Review of the tax workpapers and the foreign provision	1.8
Kristin List	Executive Director	2026/04/02	Financial statement audit	Updating JE testing approach	1.0
Kristin List	Executive Director	2026/04/02	Financial statement audit	Second level review of Hammer, MCC and FDC Expense testing	2.0
Kristin List	Executive Director	2026/04/02	Financial statement audit	Second level review of Hammer, MCC and FDC COGs testing	2.0
Melany Yimeisy Casanova	Staff/Assistant	2026/04/02	Financial statement audit	Moved files from client from Canvas into Teams site	0.5
Divine Ekoto Lokuku	Staff/Assistant	2026/04/01	Financial statement audit	Preparation of tax provision workpapers	2.0
Grace Varley	Senior	2026/04/01	Financial statement audit	Review of foreign ending deferreds scoping	0.9
Grace Varley	Senior	2026/04/01	Financial statement audit	First level review of foreign deferreds support - Germany Fixed Assets and Interest Disallowance	3.3
Grace Varley	Senior	2026/04/01	Financial statement audit	First level review of foreign deferreds support - New Zealand Intangibles and Right of Use Assets/Lease Liabilities	4.2
James Peter Lawes	Partner/Principal	2026/04/01	Financial statement audit	Partner review of group reporting deliverables summary review memo	1.0
Julie Brown	Executive Director	2026/04/01	Financial statement audit	Review UTP reserve support	1.0

Name	Rank	Date	Project Category	Description	Hours
Madeline Zentner	Manager	2026/04/01	Financial statement audit	Updated retain scheduling for tax team hours on year-end audit	0.4
Marian Guadalupe Perez	Senior	2026/04/01	Financial statement audit	Detail review of overall analytical review for Guadalajara entity	4.0
Ross Bockbrader	Senior Manager	2026/04/01	Financial statement audit	Coordinating with component teams on audit deliverables continued	0.1
Courtney Messer	Senior	2026/03/31	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	0.5
Grace Varley	Senior	2026/03/31	Financial statement audit	First level review of tax provision workpapers - return to provision	1.2
Grace Varley	Senior	2026/03/31	Financial statement audit	First level review of tax provision workpapers - foreign deferred review	1.4
Grace Varley	Senior	2026/03/31	Financial statement audit	First level review of tax provision workpapers - domestic provision	2.2
Jennifer Meier	Senior Manager	2026/03/31	Financial statement audit	Review of the scoping file comments from the audit team, and review of the tax provision.	1.1
Jennifer Meier	Senior Manager	2026/03/31	Financial statement audit	Review of the impairment draft calculation from the client	1.3
Joe Muraca	Partner/Principal	2026/03/31	Financial statement audit	General review of Substantive audit procedures for revenue and accounts receivable	2.0
John Price	Manager	2026/03/31	Financial statement audit	General review of tax provision workpapers	0.2
Julie Brown	Executive Director	2026/03/31	Financial statement audit	Review updates regarding tax scoping and sample selections	0.5
Kristin List	Executive Director	2026/03/31	Financial statement audit	Second level review of JE testing	1.0
Marian Guadalupe Perez	Senior	2026/03/31	Financial statement audit	Detail review of overall analytical review for Guadalajara entity	8.0
Rob Young	Manager	2026/03/31	Financial statement audit	Journal entry testing review	2.0
Ross Bockbrader	Senior Manager	2026/03/31	Financial statement audit	Coordinating with component teams on audit deliverables	0.8
Aaron Wilson	Senior Manager	2026/03/30	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	1.0
Alfonzo Maximiliano Mariano Robledo	Manager	2026/03/30	Financial statement audit	General review of reporting package for group reporting	1.1

Name	Rank	Date	Project Category	Description	Hours
Courtney Messer	Senior	2026/03/30	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	0.5
Courtney Messer	Senior	2026/03/30	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	0.5
Courtney Messer	Senior	2026/03/30	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	1.0
Courtney Messer	Senior	2026/03/30	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	2.5
Divine Ekoto Lokuku	Staff/Assistant	2026/03/30	Financial statement audit	Preparation of tax provision testing	5.0
Grace Varley	Senior	2026/03/30	Financial statement audit	First level review of tax memo (BEPS Pillar 2)	1.1
Grace Varley	Senior	2026/03/30	Financial statement audit	First level review of tax workpaper - Pillar 2 Traditional Safe Harbor	1.4
Grace Varley	Senior	2026/03/30	Financial statement audit	Domestic provision (US) updates to workpaper and review	3.3
Grace Varley	Senior	2026/03/30	Financial statement audit	Fixed Assets (domestic) updates to workpaper and review	3.9
Jennifer Meier	Senior Manager	2026/03/30	Financial statement audit	Review of the tax workpapers and the US TI calculation	0.7
Joe Muraca	Partner/Principal	2026/03/30	Financial statement audit	General review of Substantive audit procedures for goodwill and intangibles	4.0
John Price	Manager	2026/03/30	Financial statement audit	Reviewing International Memo for edits, Updating withholding tax Sections	0.7
Julie Brown	Executive Director	2026/03/30	Financial statement audit	Review status of workpapers and review client prepared workpapers	0.5
Kristin List	Executive Director	2026/03/30	Financial statement audit	Review of overall task status, assignment of work and open items	1.0
Marian Guadalupe Perez	Senior	2026/03/30	Financial statement audit	Detail review of summary review memo and summary of audit differences for Guadalajara entity	8.0
Michael Beam	Senior	2026/03/30	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	1.0

Name	Rank	Date	Project Category	Description	Hours
Zach Henry Fowler	Staff/Assistant	2026/03/30	Financial statement audit	Preparation of PP&E substantive audit procedures	0.5
Aleyna Katirci	Staff	2026/03/28	Financial statement audit	Supported for canvas documentation evaluation and conclusion of audit.	10.0
Efekan Dincer	Senior	2026/03/28	Financial statement audit	Canvas review and concluded final documentation and review and performed final documentation.	10.0
Ozge Pala	Executive Director	2026/03/28	Financial statement audit	Clearance of review comment to finalize audit workpapers	1.0
Divine Ekoto Lokuku	Staff/Assistant	2026/03/27	Financial statement audit	Update O.120 consolidated provision by adding the lead sheet and IPE tabs	0.1
Divine Ekoto Lokuku	Staff/Assistant	2026/03/27	Financial statement audit	Preparation of tax provision workpapers	0.2
Fabio Alessandro Santos	Senior	2026/03/27	Financial statement audit	Team Communication - ITS memo; provided update to the team on all steps taken in the memo	0.3
Fabio Alessandro Santos	Senior	2026/03/27	Financial statement audit	Detail review of international tax memo and supporting workpapers	0.5
Fabio Alessandro Santos	Senior	2026/03/27	Financial statement audit	Detail review of international tax memo and supporting workpapers	0.5
Fabio Alessandro Santos	Senior	2026/03/27	Financial statement audit	Detail review of international tax memo and supporting workpapers	1.0
Fabio Alessandro Santos	Senior	2026/03/27	Financial statement audit	ITS Memo - GILTI section - clarified impairment and related party dividend treatment	1.1
Fabio Alessandro Santos	Senior	2026/03/27	Financial statement audit	ITS Memo - 163(j)/986(c) - tightened write-up and conclusions on carryforward (no DTA) and added 986(c) support and addressed comments.	1.4
Jennifer Meier	Senior Manager	2026/03/27	Financial statement audit	Review of the impairment calculation and the UTP Belgium Royalty	1.0
Jennifer Meier	Senior Manager	2026/03/27	Financial statement audit	Review of the current provision for the YE audit.	1.5
John Price	Manager	2026/03/27	Financial statement audit	Clear notes on Subpart F, GILTI, 986(c), and valuation allowance in the International Memo	2.4
Julie Brown	Executive Director	2026/03/27	Financial statement audit	Belgium UTP workpaper review	0.5

Name	Rank	Date	Project Category	Description	Hours
Thibault Verhelle	Senior	2026/03/27	Financial statement audit	Group reporting - subsequent events + Statutory wrap up	3.0
Carlos Alberto Chairez	Executive Director	2026/03/26	Financial statement audit	Overseeing the overall audit strategy and review and approval of key deliverables and reports	2.0
Fabio Alessandro Santos	Senior	2026/03/26	Financial statement audit	Detail review of international tax memo and supporting workpapers	0.5
Grace Varley	Senior	2026/03/26	Financial statement audit	Review of tax provision workpapers - return to provision, US provision and foreign provision	7.2
Julie Brown	Executive Director	2026/03/26	Financial statement audit	Review of preliminary intangible and goodwill impairment calculations and resulting deferred tax effects	2.5
Madeline Zentner	Manager	2026/03/26	Financial statement audit	Updating documentation note on consolidated deferred rate in State effective tax rate (ETR) file	0.5
Madeline Zentner	Manager	2026/03/26	Financial statement audit	Review of client prepared goodwill impairment file	3.0
Ross Bockbrader	Senior Manager	2026/03/26	Financial statement audit	Monitoring and tracking statutory audit status	1.2
Tyler Martus	Executive Director	2026/03/26	Financial statement audit	Review of ITS Audit Memo and providing comments to team	1.1
Courtney Messer	Senior	2026/03/25	Financial statement audit	Detail review of Substantive audit procedures for purchase price accounting performed by staff auditor	0.5
Courtney Messer	Senior	2026/03/25	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor continued	1.0
Grace Varley	Senior	2026/03/25	Financial statement audit	Review of tax provision files - fixed assets, return to provision, worldwide current and deferred provisions	6.1
Jennifer Meier	Senior Manager	2026/03/25	Financial statement audit	Review of the UTP workbook, summarized open items to the client via email	1.4
Jennifer Meier	Senior Manager	2026/03/25	Financial statement audit	Review of the tax scoping workpaper for the deferred and current provision	1.8
Julie Brown	Executive Director	2026/03/25	Financial statement audit	Review of deferred tax and permanent adjustment scoping analysis to identify items for audit testing	0.8

Name	Rank	Date	Project Category	Description	Hours
Madeline Zentner	Manager	2026/03/25	Financial statement audit	2025 audit - tax provision scoping review (current and deferred items)	2.5
Matt Patterson	Senior Manager	2026/03/25	Financial statement audit	ITS Memo review and updates for audit	0.8
Nathan Guenther	Senior	2026/03/25	Financial statement audit	Reviewing 163j calc within O.200	0.2
Courtney Messer	Senior	2026/03/24	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	1.0
Courtney Messer	Senior	2026/03/24	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	1.0
Grace Varley	Senior	2026/03/24	Financial statement audit	Review of tax provision files - fixed assets, return to provision, worldwide current and deferred provisions	8.2
Julie Brown	Executive Director	2026/03/24	Financial statement audit	Researched questions regarding Australia goodwill impairment	1.3
Kristin List	Executive Director	2026/03/24	Financial statement audit	Reviewing updates to payroll workpaper	1.0
Madeline Zentner	Manager	2026/03/24	Financial statement audit	2025 audit state effective tax rate (ETR) file review	0.2
Madeline Zentner	Manager	2026/03/24	Financial statement audit	2025 audit fixed asset M-1 summary file review	1.0
Madeline Zentner	Manager	2026/03/24	Financial statement audit	2025 audit consolidated tax fixed asset file review	2.3
Nathan Guenther	Senior	2026/03/24	Financial statement audit	Detail review of tax provision workpapers	1.1
Alfonzo Maximiliano Mariano Robledo	Manager	2026/03/23	Financial statement audit	General review of reporting package for group reporting for Guadalajara entity	1.8
Grace Varley	Senior	2026/03/23	Financial statement audit	Review of tax provision files (uncertain tax provision and fixed assets)	5.6
Jennifer Meier	Senior Manager	2026/03/23	Financial statement audit	Review of the uncertain tax position workpaper as well as the royalty transfer pricing document	1.0
Jennifer Meier	Senior Manager	2026/03/23	Financial statement audit	Reviewed the tax provision data, sent detailed follow up questions/comments to the client on the data not yet received.	1.6
Kristin List	Executive Director	2026/03/23	Financial statement audit	Analysis for Goodwill and Intangibles sensitivities	1.0

Name	Rank	Date	Project Category	Description	Hours
Madeline Zentner	Manager	2026/03/23	Financial statement audit	2025 audit BEPS Pillar 2 checklist review	0.5
Madeline Zentner	Manager	2026/03/23	Financial statement audit	2025 audit uncertain tax position (UTP) file review	1.0
Madeline Zentner	Manager	2026/03/23	Financial statement audit	2025 audit, state effective tax rate (ETR) file review	1.8
Michael Beam	Senior	2026/03/23	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	3.0
Ross Bockbrader	Senior Manager	2026/03/23	Financial statement audit	General review of substantive audit procedures for cost of goods sold	5.8
Aleyna Katirci	Staff	2026/03/21	Financial statement audit	Supported for Canvas documentation evaluation and conclusion of audit.	10.0
Aysema Demir	Senior Manager	2026/03/21	Financial statement audit	Clearance of review comments to the team to finalize work papers	9.0
Efekan Dincer	Senior	2026/03/21	Financial statement audit	Performed reconciliation of reporting package	10.0
Ozge Pala	Executive Director	2026/03/21	Financial statement audit	Clearance of review comment to finalize audit workpapers	1.0
Andy Gapinski	Senior Manager	2026/03/20	Financial statement audit	Meeting to discuss the tax provision impacts to the audit as a result of the restructuring. Attendees: A Gapinski and J Meier	0.4
Carlos Alberto Chairez	Executive Director	2026/03/20	Financial statement audit	Overseeing the overall audit strategy and review and approval of key deliverables and reports	2.0
Courtney Messer	Senior	2026/03/20	Financial statement audit	Preparation of SRM and related attachments (forms, SAD, OAR, etc.) continued	1.0
Evelyne De Neve	Executive Director	2026/03/20	Financial statement audit	Finalizing CT forms (OAR, CT-forms) (group reporting)	7.0
Jennifer Meier	Senior Manager	2026/03/20	Financial statement audit	Review of the US TI provision file, review of the provision files and the sale leaseback	1.8
Julie Brown	Executive Director	2026/03/20	Financial statement audit	Prepared status updates regarding tax provision and impairment	0.8
Kristin List	Executive Director	2026/03/20	Financial statement audit	Review of overall task status and assignment of work	1.0
Kristin List	Executive Director	2026/03/20	Financial statement audit	Reviewing component team open items and performing follow-up	2.0

Name	Rank	Date	Project Category	Description	Hours
Kristof Brys	Executive Director	2026/03/20	Financial statement audit	Finalizing CT forms (OAR, CT-forms) (group reporting)	1.0
Melany Yimeisy Casanova	Staff/Assistant	2026/03/20	Financial statement audit	Prepared federal 163j support tab and other temps support tabs from provision workpaper	5.0
Ross Bockbrader	Senior Manager	2026/03/20	Financial statement audit	Coordinating with component teams on audit deliverables	1.1
Ross Bockbrader	Senior Manager	2026/03/20	Financial statement audit	General review of substantive audit procedures for cost of goods sold	2.3
Thibault Verhelle	Senior	2026/03/20	Financial statement audit	Group reporting - subsequent events + Statutory wrap up	1.0
Tyler Martus	Executive Director	2026/03/20	Financial statement audit	Review of BEPS Pillar 2 that discusses the treatment of impairment for purposes of safe harbor considerations	0.6
Aaron Wilson	Senior Manager	2026/03/19	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor continued	1.0
Courtney Messer	Senior	2026/03/19	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor continued	0.5
Courtney Messer	Senior	2026/03/19	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	0.5
Courtney Messer	Senior	2026/03/19	Financial statement audit	Preparation of SRM and related attachments (forms, SAD, OAR, etc.)	2.0
Divine Ekoto Lokuku	Staff/Assistant	2026/03/19	Financial statement audit	Prepare UTP file tab	2.0
Divine Ekoto Lokuku	Staff/Assistant	2026/03/19	Financial statement audit	Preparation of tax provision workpapers	3.0
Grace Varley	Senior	2026/03/19	Financial statement audit	Review of tax provision workpapers and uncertain tax positions	4.9
John Price	Manager	2026/03/19	Financial statement audit	Detailed review of the international organizational changes.	1.9
John Price	Manager	2026/03/19	Financial statement audit	Cleared review notes for GILTI, Subpart F, and 988	2.9
Kristin List	Executive Director	2026/03/19	Financial statement audit	Review open items list for the audit areas	1.0

Name	Rank	Date	Project Category	Description	Hours
Kristin List	Executive Director	2026/03/19	Financial statement audit	Reviewing updates to the Impairment Valuation	1.0
Zach Henry Fowler	Staff/Assistant	2026/03/19	Financial statement audit	Preparation of Substantive audit procedures for cash	1.0
Aaron Wilson	Senior Manager	2026/03/18	Financial statement audit	General review of Substantive audit procedures for PP&E performed by senior auditor continued	1.0
Aaron Wilson	Senior Manager	2026/03/18	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	2.0
Courtney Messer	Senior	2026/03/18	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	0.5
Courtney Messer	Senior	2026/03/18	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	1.0
Courtney Messer	Senior	2026/03/18	Financial statement audit	Preparation of Sub OAR	1.0
Courtney Messer	Senior	2026/03/18	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	2.0
Divine Ekoto Lokuku	Staff/Assistant	2026/03/18	Financial statement audit	Preparation of tax provision testing	0.1
Divine Ekoto Lokuku	Staff/Assistant	2026/03/18	Financial statement audit	Prepare BEPS Pillar 2 calculation	1.0
Grace Varley	Senior	2026/03/18	Financial statement audit	Review of tax provision files - pillar 2 (traditional safe harbors)calculations and pillar 2 memorandum, UTP, and PTR	8.1
Jennifer Meier	Senior Manager	2026/03/18	Financial statement audit	Review of the US TI draft provision and email to the team on next steps	1.0
John Price	Manager	2026/03/18	Financial statement audit	Detailed Review of the Pillar 2 Calculation including reviewing calculation mechanics and entity and country listing.	2.1
Matt Patterson	Senior Manager	2026/03/18	Financial statement audit	Tax memo review for provision on international tax issues	1.3
Michael Beam	Senior	2026/03/18	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	2.0
Ross Bockbrader	Senior Manager	2026/03/18	Financial statement audit	Coordinating with component teams on audit deliverables continued	0.1

Name	Rank	Date	Project Category	Description	Hours
Ross Bockbrader	Senior Manager	2026/03/18	Financial statement audit	General review of substantive audit procedures for cost of goods sold	1.2
Sophia Gabrielle Staub	Staff/Assistant	2026/03/18	Financial statement audit	Preparing February subsequent OAR	3.5
Sophia Gabrielle Staub	Staff/Assistant	2026/03/18	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	4.5
Aaron Wilson	Senior Manager	2026/03/17	Financial statement audit	General review of Substantive audit procedures for PP&E performed by senior auditor	1.0
Alfonzo Maximiliano Mariano Robledo	Manager	2026/03/17	Financial statement audit	General review of reporting package for group reporting for Guadalajara entity	1.4
Courtney Messer	Senior	2026/03/17	Financial statement audit	Preparation of SRM	1.0
Divine Ekoto Lokuku	Staff/Assistant	2026/03/17	Financial statement audit	Update BEPS checklist	0.5
Fabio Alessandro Santos	Senior	2026/03/17	Financial statement audit	ITTS Memo - updated memo with latest scope information	0.4
Jennifer Meier	Senior Manager	2026/03/17	Financial statement audit	State rate review and the restructuring impacts to the provision	0.7
John Price	Manager	2026/03/17	Financial statement audit	Reviewing the Tax Review Memo	1.7
Kristin List	Executive Director	2026/03/17	Financial statement audit	Reviewing 2nd version for responses from Stout Impairment Valuation	1.0
Michael Beam	Senior	2026/03/17	Financial statement audit	Detail review of Substantive audit procedures for leases performed by staff auditor	1.0
Michael Beam	Senior	2026/03/17	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	2.0
Ross Bockbrader	Senior Manager	2026/03/17	Financial statement audit	Coordinating with component teams on audit deliverables	0.1
Ross Bockbrader	Senior Manager	2026/03/17	Financial statement audit	General review of tax workpapers and SRM attachment	0.1
Ross Bockbrader	Senior Manager	2026/03/17	Financial statement audit	Coordinating with component teams on audit deliverables	0.5
Ross Bockbrader	Senior Manager	2026/03/17	Financial statement audit	General review of substantive audit procedures for cost of goods sold	0.6
Sophia Gabrielle Staub	Staff/Assistant	2026/03/17	Financial statement audit	Preparing subsequent OAR	7.0

Name	Rank	Date	Project Category	Description	Hours
Tyler Martus	Executive Director	2026/03/17	Financial statement audit	Initial Review of ITS Summary Review documenting ITS Audit Procedures providing review comments to team to clear.	1.4
Zach Henry Fowler	Staff/Assistant	2026/03/17	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	1.5
Aaron Wilson	Senior Manager	2026/03/16	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	1.0
Courtney Messer	Senior	2026/03/16	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	0.5
Courtney Messer	Senior	2026/03/16	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	0.5
Courtney Messer	Senior	2026/03/16	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	1.0
Courtney Messer	Senior	2026/03/16	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	5.0
John Price	Manager	2026/03/16	Financial statement audit	Reviewing intercompany dividends and intercompany loan balances	1.1
Michael Beam	Senior	2026/03/16	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	2.0
Michael Beam	Senior	2026/03/16	Financial statement audit	Performed local to consolidated trial balance reconciliation and overall analytical review procedures on the shared service centers	2.0
Ross Bockbrader	Senior Manager	2026/03/16	Financial statement audit	General review of tax workpapers and SRM attachment	0.6
Ross Bockbrader	Senior Manager	2026/03/16	Financial statement audit	Coordinating with component teams on audit deliverables	0.9
Sophia Gabrielle Staub	Staff/Assistant	2026/03/16	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	0.5
Aysema Demir	Senior Manager	2026/03/14	Financial statement audit	Clearance of review comments to the team to finalize work papers	9.0

Name	Rank	Date	Project Category	Description	Hours
Efekan Dincer	Senior	2026/03/14	Financial statement audit	Performed reconciliation of reporting package	10.0
Ozge Pala	Executive Director	2026/03/14	Financial statement audit	Clearance of review comment to finalize audit workpapers	2.0
Aaron Wilson	Senior Manager	2026/03/13	Financial statement audit	General review of Substantive audit procedures for PP&E performed by senior auditor	0.5
Aaron Wilson	Senior Manager	2026/03/13	Financial statement audit	General review of Substantive audit procedures for payroll testing performed by senior auditor	1.0
Belen Madelin Castillo	Staff/Assistant	2026/03/13	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Courtney Messer	Senior	2026/03/13	Financial statement audit	Detail review of financial statement tie out	1.5
Courtney Messer	Senior	2026/03/13	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	5.0
Evelyne De Neve	Executive Director	2026/03/13	Financial statement audit	Finalizing CT forms (OAR, CT-forms) (group reporting)	3.0
Fabio Alessandro Santos	Senior	2026/03/13	Financial statement audit	ITTS Work - Updated memo to expand GILTI analysis and revise Section 163(j)for OB3A changes.	2.1
Joe Muraca	Partner/Principal	2026/03/13	Financial statement audit	General review of Substantive audit procedures for income taxes	2.0
Kristin List	Executive Director	2026/03/13	Financial statement audit	Evaluation of audit schedule and remaining work to perform	1.0
Kristin List	Executive Director	2026/03/13	Financial statement audit	Review comments related to payroll work program	1.0
Kristin List	Executive Director	2026/03/13	Financial statement audit	Review financial statement close process walkthrough	1.0
Michael Beam	Senior	2026/03/13	Financial statement audit	Trial balance reconciliation continued	3.0
Michael Beam	Senior	2026/03/13	Financial statement audit	Financial statement tie out	4.0
Ross Bockbrader	Senior Manager	2026/03/13	Financial statement audit	General review of substantive audit procedures for goodwill and intangibles	0.8
Thibault Verhelle	Senior	2026/03/13	Financial statement audit	Group reporting - subsequent events + Statutory wrap up	2.0

Name	Rank	Date	Project Category	Description	Hours
Aaron Wilson	Senior Manager	2026/03/12	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	1.0
Belen Madelin Castillo	Staff/Assistant	2026/03/12	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Courtney Messer	Senior	2026/03/12	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor continued	1.5
Courtney Messer	Senior	2026/03/12	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor continued	1.5
Courtney Messer	Senior	2026/03/12	Financial statement audit	Detail review of financial statement tie out	4.0
Fabio Alessandro Santos	Senior	2026/03/12	Financial statement audit	Drafted missing information request for the client and sent to management for final review	0.3
Fabio Alessandro Santos	Senior	2026/03/12	Financial statement audit	Detail review of international tax memo and supporting workpapers	0.4
Fabio Alessandro Santos	Senior	2026/03/12	Financial statement audit	Detail review of international tax memo and supporting workpapers	1.0
John Price	Manager	2026/03/12	Financial statement audit	Testing procedures for the Company Global intangible Low Tax Income calculation.	1.1
John Price	Manager	2026/03/12	Financial statement audit	General review of tax provision workpapers	1.7
Kristin List	Executive Director	2026/03/12	Financial statement audit	Second level review of payroll work program	1.0
Matt Patterson	Senior Manager	2026/03/12	Financial statement audit	Provision Engine Walkthrough meeting with Matt Patterson, John Price and Fabio Santos. The purpose of this meeting was to walk through the EY testing procedures for the Company Global intangible Low Tax Income calculation.	1.1
Michael Beam	Senior	2026/03/12	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor	1.0
Michael Beam	Senior	2026/03/12	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	4.0

Name	Rank	Date	Project Category	Description	Hours
Michael Beam	Senior	2026/03/12	Financial statement audit	Financial statement tie out continued	5.5
Ross Bockbrader	Senior Manager	2026/03/12	Financial statement audit	Coordinating with component teams on audit deliverables continued	0.1
Ross Bockbrader	Senior Manager	2026/03/12	Financial statement audit	Coordinating with component teams on audit deliverables continued	1.8
Sophia Gabrielle Staub	Staff/Assistant	2026/03/12	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable	1.0
Sophia Gabrielle Staub	Staff/Assistant	2026/03/12	Financial statement audit	Preparing MD&A footnote and recalculation files	2.0
Tyler Martus	Executive Director	2026/03/12	Financial statement audit	Testing procedures for the Company Global intangible Low Tax Income calculation.	1.1
Zach Henry Fowler	Staff/Assistant	2026/03/12	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing continued	0.5
Aaron Wilson	Senior Manager	2026/03/11	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	1.5
Belen Madelin Castillo	Staff/Assistant	2026/03/11	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts	8.0
Courtney Messer	Senior	2026/03/11	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor continued	1.0
Courtney Messer	Senior	2026/03/11	Financial statement audit	Detail review of financial statement tie out	1.0
Courtney Messer	Senior	2026/03/11	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	1.0
Courtney Messer	Senior	2026/03/11	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	3.5
Divine Ekoto Lokuku	Staff/Assistant	2026/03/11	Financial statement audit	2 hrs.: prep fixed assets M1	2.0
Divine Ekoto Lokuku	Staff/Assistant	2026/03/11	Financial statement audit	Prepare fixed assets file	3.0
Fabio Alessandro Santos	Senior	2026/03/11	Financial statement audit	Detail review of international tax memo and supporting workpapers	1.0
Grace Varley	Senior	2026/03/11	Financial statement audit	First level review of state ETR file and discussions with audit on trial balance and fixed asset rollforward	2.7

Name	Rank	Date	Project Category	Description	Hours
Joe Muraca	Partner/Principal	2026/03/11	Financial statement audit	General review of Substantive audit procedures for revenue and accounts receivable	2.0
Joe Wohlleb	Partner/Principal	2026/03/11	Financial statement audit	Review of the tax scoping workpaper for the deferred and current provision continued	0.4
Kristin List	Executive Director	2026/03/11	Financial statement audit	Reviewing responses from Stout Impairment Valuation	1.0
Kristin List	Executive Director	2026/03/11	Financial statement audit	Updated Tax work program	1.0
Kristin List	Executive Director	2026/03/11	Financial statement audit	Review of overall task status and assignment of work	1.0
Michael Beam	Senior	2026/03/11	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor continued	3.0
Michael Beam	Senior	2026/03/11	Financial statement audit	Financial statement tie-out	4.0
Rob Young	Manager	2026/03/11	Financial statement audit	General review of Substantive audit procedures for leases performed by senior auditor continued	1.0
Ross Bockbrader	Senior Manager	2026/03/11	Financial statement audit	General review of substantive audit procedures for inventory	0.1
Ross Bockbrader	Senior Manager	2026/03/11	Financial statement audit	Coordinating with component teams on audit deliverables	0.1
Ross Bockbrader	Senior Manager	2026/03/11	Financial statement audit	Coordinating with component teams on audit deliverables continued	0.2
Sophia Gabrielle Staub	Staff/Assistant	2026/03/11	Financial statement audit	Face statement preparation and clearing review comments across various audit areas	10.0
Zach Henry Fowler	Staff/Assistant	2026/03/11	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	1.0
Aaron Wilson	Senior Manager	2026/03/10	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	1.0
Belen Madelin Castillo	Staff/Assistant	2026/03/10	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Carlos Alberto Chairez	Executive Director	2026/03/10	Financial statement audit	Overseeing the overall audit strategy and review and approval of key deliverables and reports	2.0

Name	Rank	Date	Project Category	Description	Hours
Courtney Messer	Senior	2026/03/10	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	1.5
Courtney Messer	Senior	2026/03/10	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor continued	3.0
Fabio Alessandro Santos	Senior	2026/03/10	Financial statement audit	Detail review of international tax memo and supporting workpapers	0.5
Fabio Alessandro Santos	Senior	2026/03/10	Financial statement audit	2025 ITS engine - reviewed 2025 control log	0.5
Fabio Alessandro Santos	Senior	2026/03/10	Financial statement audit	Detail review of international tax memo and supporting workpapers	0.7
Fabio Alessandro Santos	Senior	2026/03/10	Financial statement audit	Detail review of international tax memo and supporting workpapers	1.1
Fabio Alessandro Santos	Senior	2026/03/10	Financial statement audit	Detail review of international tax memo and supporting workpapers	2.8
Grace Varley	Senior	2026/03/10	Financial statement audit	Reviewing tax in files received from client (state rate files and fixed assets files)	0.8
Grace Varley	Senior	2026/03/10	Financial statement audit	State ETR file first level review	3.5
Jennifer Meier	Senior Manager	2026/03/10	Financial statement audit	Prepared the NOL deferred summary for the audit team	0.5
Joe Wohlleb	Partner/Principal	2026/03/10	Financial statement audit	Review of the tax scoping workpaper for the deferred and current provision continued	0.8
John Price	Manager	2026/03/10	Financial statement audit	Reviewing Organization Chart for new entities	1.1
John Price	Manager	2026/03/10	Financial statement audit	General review of tax provision workpapers	1.4
John Price	Manager	2026/03/10	Financial statement audit	Detailed review of the GILTI Calculation including verifying GILTI mechanics	2.9
Kristin List	Executive Director	2026/03/10	Financial statement audit	Evaluating NOL assumption in impairment valuation	1.0
Lizet Viridiana Huitron	Senior	2026/03/10	Financial statement audit	Performed activities related to project management in Axon-DID, as well as follow-up on analyzers and/or custom solutions	1.0

Name	Rank	Date	Project Category	Description	Hours
Melany Yimeisy Casanova	Staff/Assistant	2026/03/10	Financial statement audit	Downloading client-provided tax audit documents from Canvas and uploading to Teams site continued	0.1
Michael Beam	Senior	2026/03/10	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor continued	2.0
Michael Beam	Senior	2026/03/10	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	6.0
Ross Bockbrader	Senior Manager	2026/03/10	Financial statement audit	General review of substantive audit procedures for inventory	0.6
Ross Bockbrader	Senior Manager	2026/03/10	Financial statement audit	Coordinating with component teams on audit deliverables continued	2.6
Sarah Allison Ramirez	Staff/Assistant	2026/03/10	Financial statement audit	Reviewed job status reporting requirements as part of continuous improvement monitoring	0.2
Zach Henry Fowler	Staff/Assistant	2026/03/10	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	1.5
Aaron Wilson	Senior Manager	2026/03/09	Financial statement audit	General review of Substantive audit procedures for PP&E performed by senior auditor	1.0
Alfonzo Maximiliano Mariano Robledo	Manager	2026/03/09	Financial statement audit	General review of reporting package for group reporting for Guadalajara entity	1.8
Belen Madelin Castillo	Staff/Assistant	2026/03/09	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts	8.0
Courtney Messer	Senior	2026/03/09	Financial statement audit	Detail review of Substantive audit procedures for purchase price accounting performed by staff auditor	1.0
Courtney Messer	Senior	2026/03/09	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	2.0
Courtney Messer	Senior	2026/03/09	Financial statement audit	Detail review of financial statement tie out	8.5
Joe Wohlleb	Partner/Principal	2026/03/09	Financial statement audit	Review of the tax scoping workpaper for the deferred and current provision	0.3
John Price	Manager	2026/03/09	Financial statement audit	Initial Review of Client GILTI Files	1.1

Name	Rank	Date	Project Category	Description	Hours
Kristin List	Executive Director	2026/03/09	Financial statement audit	Evaluation of audit progress to date and outlook on the impacts of the bankruptcy events and timeline	1.0
Melany Yimeisy Casanova	Staff/Assistant	2026/03/09	Financial statement audit	Downloading client-provided tax audit documents from Canvas and uploading to Teams site	0.5
Michael Beam	Senior	2026/03/09	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	4.0
Michael Beam	Senior	2026/03/09	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	5.0
Omar Jeronimo	Manager	2026/03/09	Financial statement audit	Reviewed the actuarial study prepared by the company's specialist related to the seniority premium and statutory severance provisions.	4.0
Rob Young	Manager	2026/03/09	Financial statement audit	General review of Substantive audit procedures for leases performed by senior auditor continued	4.0
Ross Bockbrader	Senior Manager	2026/03/09	Financial statement audit	Coordinating with component teams on audit deliverables	0.3
Ross Bockbrader	Senior Manager	2026/03/09	Financial statement audit	Substantive audit procedures for goodwill and intangibles	0.7
Ross Bockbrader	Senior Manager	2026/03/09	Financial statement audit	General review of substantive audit procedures for inventory	1.2
Ross Bockbrader	Senior Manager	2026/03/09	Financial statement audit	Coordinating with component teams on audit deliverables	4.5
Sophia Gabrielle Staub	Staff/Assistant	2026/03/09	Financial statement audit	Clearing review comments across various audit areas	0.5
Zach Henry Fowler	Staff/Assistant	2026/03/09	Financial statement audit	Preparation of Substantive audit procedures for cash	0.5
Courtney Messer	Senior	2026/03/08	Financial statement audit	Detail review of financial statement tie- out	2.0
Rob Young	Manager	2026/03/08	Financial statement audit	General review of Substantive audit procedures for leases performed by senior auditor continued	1.0
Ozge Pala	Executive Director	2026/03/07	Financial statement audit	General review of required standard workpapers prepared by audit team	2.0

Name	Rank	Date	Project Category	Description	Hours
Aaron Wilson	Senior Manager	2026/03/06	Financial statement audit	General review of Substantive audit procedures for debt performed by senior auditor	1.0
Belen Madelin Castillo	Staff/Assistant	2026/03/06	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Courtney Messer	Senior	2026/03/06	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	0.2
Courtney Messer	Senior	2026/03/06	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	0.3
Courtney Messer	Senior	2026/03/06	Financial statement audit	Detail review of Substantive audit procedures for purchase price accounting performed by staff auditor	0.5
Courtney Messer	Senior	2026/03/06	Financial statement audit	Detail review of financial statement tie-out	1.5
Emily Engert	Senior Manager	2026/03/06	Financial statement audit	Reviewing the revised Royalty calculation	1.4
Evelyne De Neve	Executive Director	2026/03/06	Financial statement audit	Finalizing CT forms (OAR, CT-forms) (group reporting)	4.0
Fabio Alessandro Santos	Senior	2026/03/06	Financial statement audit	Performed impairment and Pillar 2/Safe Harbor research for consideration of bankruptcy	2.0
John Price	Manager	2026/03/06	Financial statement audit	Rollforward Workpapers and TRM	2.0
LAPO ERCOLI	Partner/Principal	2026/03/06	Financial statement audit	General review and update on impact of Chapter 11 on going concern assessment	4.0
Meaghan Cannon	Staff/Assistant	2026/03/06	Financial statement audit	TP Calculation of royalty	0.5
Michael Beam	Senior	2026/03/06	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	3.0
Michael Beam	Senior	2026/03/06	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor continued	4.0
Rob Young	Manager	2026/03/06	Financial statement audit	General review of Substantive audit procedures for debt performed by senior auditor	2.5
Ross Bockbrader	Senior Manager	2026/03/06	Financial statement audit	General review of substantive audit procedures for inventory	2.0

Name	Rank	Date	Project Category	Description	Hours
Sophia Gabrielle Staub	Staff/Assistant	2026/03/06	Financial statement audit	Preparation of Substantive audit procedures for cash	2.0
Sophia Gabrielle Staub	Staff/Assistant	2026/03/06	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable	2.5
Sophia Gabrielle Staub	Staff/Assistant	2026/03/06	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	2.5
Zach Henry Fowler	Staff/Assistant	2026/03/06	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	0.5
Aaron Wilson	Senior Manager	2026/03/05	Financial statement audit	General review of Substantive audit procedures for revenue testing performed by senior auditor	5.0
Belen Madelin Castillo	Staff/Assistant	2026/03/05	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Courtney Messer	Senior	2026/03/05	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor continued	0.5
Courtney Messer	Senior	2026/03/05	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	2.0
Courtney Messer	Senior	2026/03/05	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	6.0
Kristin List	Executive Director	2026/03/05	Financial statement audit	Reviewing the Hammer gross margin analytic	0.5
Kristin List	Executive Director	2026/03/05	Financial statement audit	Reviewing the 2nd draft of the financial statements	1.0
Meaghan Cannon	Staff/Assistant	2026/03/05	Financial statement audit	TP Calculation of royalty -	2.0
Michael Beam	Senior	2026/03/05	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor continued	2.0
Michael Beam	Senior	2026/03/05	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor continued	7.0
Rob Young	Manager	2026/03/05	Financial statement audit	General review of Substantive audit procedures for debt performed by senior auditor	4.0

Name	Rank	Date	Project Category	Description	Hours
Ross Bockbrader	Senior Manager	2026/03/05	Financial statement audit	General review of substantive audit procedures for PP&E	0.1
Ross Bockbrader	Senior Manager	2026/03/05	Financial statement audit	General review of substantive audit procedures for inventory	0.1
Ross Bockbrader	Senior Manager	2026/03/05	Financial statement audit	General review of substantive audit procedures for goodwill and intangibles	0.5
Sophia Gabrielle Staub	Staff/Assistant	2026/03/05	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	0.5
Zach Henry Fowler	Staff/Assistant	2026/03/05	Financial statement audit	Preparation of statement of cash flows SWP	0.5
Aaron Wilson	Senior Manager	2026/03/04	Financial statement audit	General review of Substantive audit procedures for accounts receivable performed by senior auditor	2.0
Belen Madelin Castillo	Staff/Assistant	2026/03/04	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Carlos Alberto Chairez	Executive Director	2026/03/04	Financial statement audit	Overseeing the overall audit strategy and review and approval of key deliverables and reports	2.0
Courtney Messer	Senior	2026/03/04	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	0.5
Courtney Messer	Senior	2026/03/04	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	0.5
Courtney Messer	Senior	2026/03/04	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	1.0
Courtney Messer	Senior	2026/03/04	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	1.0
Courtney Messer	Senior	2026/03/04	Financial statement audit	Clearing miscellaneous review comments left by engagement executives	1.5
Courtney Messer	Senior	2026/03/04	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	3.0
Emily Engert	Senior Manager	2026/03/04	Financial statement audit	Review the royalty calculation model	1.2

Name	Rank	Date	Project Category	Description	Hours
Jennifer Meier	Senior Manager	2026/03/04	Financial statement audit	Documentation of impairment impact on transfer pricing analysis	0.4
Joe Muraca	Partner/Principal	2026/03/04	Financial statement audit	General review of Substantive audit procedures for income taxes	3.0
Kristin List	Executive Director	2026/03/04	Financial statement audit	Reviewing audit progress	1.0
Meaghan Cannon	Staff/Assistant	2026/03/04	Financial statement audit	TP Calculation of royalty - workbook optimization, ties to TB	1.0
Michael Beam	Senior	2026/03/04	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	1.0
Michael Beam	Senior	2026/03/04	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	6.0
Rob Young	Manager	2026/03/04	Financial statement audit	Preparation of underlying journal entry risk assessment.	2.0
Ross Bockbrader	Senior Manager	2026/03/04	Financial statement audit	General review of substantive audit procedures for goodwill and intangibles	0.9
Ross Bockbrader	Senior Manager	2026/03/04	Financial statement audit	General review of substantive audit procedures for PP&E	1.4
Ross Bockbrader	Senior Manager	2026/03/04	Financial statement audit	General review of substantive audit procedures for inventory	2.3
Sophia Gabrielle Staub	Staff/Assistant	2026/03/04	Financial statement audit	Preparation of Substantive audit procedures for cash continued	7.0
Zach Henry Fowler	Staff/Assistant	2026/03/04	Financial statement audit	Preparation of journal entry testing	2.0
Aaron Wilson	Senior Manager	2026/03/03	Financial statement audit	General review of Substantive audit procedures for debt performed by senior auditor	1.5
Apoorva Jaiswal	Manager	2026/03/03	Financial statement audit	DID procedures related to setup of general ledger analyzer continued	3.0
Belen Madelin Castillo	Staff/Assistant	2026/03/03	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Courtney Messer	Senior	2026/03/03	Financial statement audit	Addressing review comments on group scoping analysis to finalize workpaper	1.0
Courtney Messer	Senior	2026/03/03	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	11.0

Name	Rank	Date	Project Category	Description	Hours
Divine Ekoto Lokuku	Staff/Assistant	2026/03/03	Financial statement audit	Preparation of state effective tax workpaper	5.0
Iris Ann Tolentino Lubis	Senior	2026/03/03	Financial statement audit	DID general ledger analyzer preparation continued	3.0
James Peter Lawes	Partner/Principal	2026/03/03	Financial statement audit	Partner review of overall analytical review for Australia component for group reporting	2.0
Jennifer Meier	Senior Manager	2026/03/03	Financial statement audit	General review and monitoring of tax provision status	0.5
John Price	Manager	2026/03/03	Financial statement audit	Reviewing Trial Balances and prepare E&P Calculation	2.9
Kristin List	Executive Director	2026/03/03	Financial statement audit	Following up on cash reconciling item	1.0
Kristin List	Executive Director	2026/03/03	Financial statement audit	Preparing for and attending the audit committee meeting	3.0
Michael Beam	Senior	2026/03/03	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor continued	10.0
Rob Young	Manager	2026/03/03	Financial statement audit	Journal entry testing review.	2.0
Ross Bockbrader	Senior Manager	2026/03/03	Financial statement audit	General review of substantive audit procedures for inventory	1.1
Ross Bockbrader	Senior Manager	2026/03/03	Financial statement audit	General review of substantive audit procedures for goodwill and intangibles	1.9
Sophia Gabrielle Staub	Staff/Assistant	2026/03/03	Financial statement audit	Preparation of Substantive audit procedures for cash continued	3.5
Aaron Wilson	Senior Manager	2026/03/02	Financial statement audit	General review of Substantive audit procedures for accounts receivable performed by senior auditor	4.0
Alfonzo Maximiliano Mariano Robledo	Manager	2026/03/02	Financial statement audit	General review of reporting package for group reporting for Guadalajara entity	1.8
Apoorva Jaiswal	Manager	2026/03/02	Financial statement audit	DID procedures related to setup of general ledger analyzer	1.0
Apoorva Jaiswal	Manager	2026/03/02	Financial statement audit	DID procedures related to setup of general ledger analyzer continued	2.0
Ayushi Keshwani	Senior	2026/03/02	Financial statement audit	Detail review of debt substantive workpapers	10.0

Name	Rank	Date	Project Category	Description	Hours
Belen Madelin Castillo	Staff/Assistant	2026/03/02	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts	8.0
Courtney Messer	Senior	2026/03/02	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor continued	1.0
Courtney Messer	Senior	2026/03/02	Financial statement audit	Addressing review comments on group scoping analysis to finalize workpaper	2.5
Courtney Messer	Senior	2026/03/02	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor continued	3.0
Courtney Messer	Senior	2026/03/02	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	3.0
Iris Ann Tolentino Lubis	Senior	2026/03/02	Financial statement audit	DID general ledger analyzer preparation	3.0
Jacqueline Maria A. Arnaud	Executive Director	2026/03/02	Financial statement audit	Reviewed the actuarial study prepared by the company's specialist related to the seniority premium and statutory severance provisions.	1.5
Jennifer Meier	Senior Manager	2026/03/02	Financial statement audit	General review and monitoring of tax provision status	0.8
Joe Muraca	Partner/Principal	2026/03/02	Financial statement audit	General review of Substantive audit procedures for accrued liabilities	3.0
John Price	Manager	2026/03/02	Financial statement audit	Requested Access to Canvas for Team members to review prior year workpapers	0.4
Kristin List	Executive Director	2026/03/02	Financial statement audit	Second level review of cash workpapers	0.5
Kristin List	Executive Director	2026/03/02	Financial statement audit	Component Team (Belgium) coordination	0.5
Kristin List	Executive Director	2026/03/02	Financial statement audit	Responding to statutory audit questions	0.5
Kunal Malhotra	Senior	2026/03/02	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	1.0
Kyla Maxwell	Staff/Assistant	2026/03/02	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing performed by staff auditor continued	0.5

Name	Rank	Date	Project Category	Description	Hours
Michael Beam	Senior	2026/03/02	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	1.0
Michael Beam	Senior	2026/03/02	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	9.0
Rob Young	Manager	2026/03/02	Financial statement audit	Review and follow up on component team inventory existence procedures.	2.0
Ross Bockbrader	Senior Manager	2026/03/02	Financial statement audit	General review of substantive audit procedures for inventory	1.8
Ross Bockbrader	Senior Manager	2026/03/02	Financial statement audit	General review of substantive audit procedures for cost of goods sold	2.2
Ross Bockbrader	Senior Manager	2026/03/02	Financial statement audit	General review of substantive audit procedures for inventory	4.1
Sophia Gabrielle Staub	Staff/Assistant	2026/03/02	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	1.5
Sophia Gabrielle Staub	Staff/Assistant	2026/03/02	Financial statement audit	Preparation of Substantive audit procedures for cash	3.0
Zach Henry Fowler	Staff/Assistant	2026/03/02	Financial statement audit	Preparation of journal entry testing	0.5
Zach Henry Fowler	Staff/Assistant	2026/03/02	Financial statement audit	Preparation of Substantive audit procedures for facility closure expense	1.0
Aaron Wilson	Senior Manager	2026/03/01	Financial statement audit	General review of Substantive audit procedures for revenue testing performed by senior auditor	1.5
Courtney Messer	Senior	2026/03/01	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	0.5
Courtney Messer	Senior	2026/03/01	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	1.5
Kyla Maxwell	Staff/Assistant	2026/03/01	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing performed by staff auditor	2.0
Kristin List	Executive Director	2026/02/28	Financial statement audit	Second level review of debt workpapers	1.5
Kristin List	Executive Director	2026/02/28	Financial statement audit	Second level review of cash workpapers	1.5

Name	Rank	Date	Project Category	Description	Hours
Ozge Pala	Executive Director	2026/02/28	Financial statement audit	General review of required standard workpapers prepared by audit team	1.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/28	Financial statement audit	Preparation of Substantive audit procedures for cash	2.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/28	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	3.0
Zach Henry Fowler	Staff/Assistant	2026/02/28	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	1.5
Zach Henry Fowler	Staff/Assistant	2026/02/28	Financial statement audit	Preparation of journal entry testing	1.5
Aaron Wilson	Senior Manager	2026/02/27	Financial statement audit	General review of Substantive audit procedures for accounts receivable performed by senior auditor continued	1.0
Aishwarya Grover	Senior	2026/02/27	Financial statement audit	Monitoring of Canvas file to prepare for archiving	6.0
Belen Madelin Castillo	Staff/Assistant	2026/02/27	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Carlos Alberto Chairez	Executive Director	2026/02/27	Financial statement audit	Overseeing the overall audit strategy and review and approval of key deliverables and reports	3.0
Courtney Messer	Senior	2026/02/27	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor continued	0.2
Courtney Messer	Senior	2026/02/27	Financial statement audit	Detail review of general ledger analyzer required forms for journal entry testing	0.3
Courtney Messer	Senior	2026/02/27	Financial statement audit	Detail review of revenue substantive workpapers	0.5
Courtney Messer	Senior	2026/02/27	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	1.0
Courtney Messer	Senior	2026/02/27	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	1.5
Courtney Messer	Senior	2026/02/27	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	4.5

Name	Rank	Date	Project Category	Description	Hours
James Peter Lawes	Partner/Principal	2026/02/27	Financial statement audit	Partner review of group reporting deliverables (audit strategy memo, specific interoffice instructions, summary review memo, etc.)	1.5
Jennifer Meier	Senior Manager	2026/02/27	Financial statement audit	General review and monitoring of tax provision status	1.0
Joe Muraca	Partner/Principal	2026/02/27	Financial statement audit	General review of Substantive audit procedures for goodwill and intangibles continued	2.0
Julie Brown	Executive Director	2026/02/27	Financial statement audit	Preliminary review of state ETR support provided by client	0.5
Kunal Malhotra	Senior	2026/02/27	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/27	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor continued	3.0
Kunal Malhotra	Senior	2026/02/27	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor continued	5.0
Kushal Vrajesh Parikh	Manager	2026/02/27	Financial statement audit	General review of inventory substantive workpapers for group reporting	2.0
Kyla Maxwell	Staff/Assistant	2026/02/27	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold	7.5
LAPO ERCOLI	Partner/Principal	2026/02/27	Financial statement audit	General review and update on impact of Chapter 11 on going concern assessment	3.0
Marian Guadalupe Perez	Senior	2026/02/27	Financial statement audit	Detail review of revenue substantive workpapers for Guadalajara entity	10.0
Meaghan Cannon	Staff/Assistant	2026/02/27	Financial statement audit	Prepared transfer pricing royalty calculation	2.0
Michael Beam	Senior	2026/02/27	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	7.0
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/27	Financial statement audit	Preparation of Substantive audit procedures for accounts payable continued	2.0
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/27	Financial statement audit	Preparation of financial statement tie out	8.0

Name	Rank	Date	Project Category	Description	Hours
Rob Young	Manager	2026/02/27	Financial statement audit	General review of Substantive audit procedures for revenue recognition under ASC606 performed by senior auditor	1.0
Rob Young	Manager	2026/02/27	Financial statement audit	Review of general ledger analyzer required forms for journal entry testing	1.0
Rob Young	Manager	2026/02/27	Financial statement audit	Journal entry testing review.	4.0
Rodrigo Cezario Tirapele	Senior	2026/02/27	Financial statement audit	Detail review of US group reporting general execution and conclusion	7.5
Ross Bockbrader	Senior Manager	2026/02/27	Financial statement audit	General review of substantive audit procedures for inventory	0.8
Ross Bockbrader	Senior Manager	2026/02/27	Financial statement audit	General review of substantive audit procedures for goodwill and intangibles	1.2
Ross Bockbrader	Senior Manager	2026/02/27	Financial statement audit	General review of substantive audit procedures for cost of goods sold	2.2
Sophia Gabrielle Staub	Staff/Assistant	2026/02/27	Financial statement audit	Preparation of Substantive audit procedures for cash	1.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/27	Financial statement audit	Preparation of Substantive audit procedures for revenue testing continued	6.0
Viktor Tommelein	Staff	2026/02/27	Financial statement audit	Preparation of inventory workpapers for Malgadem entity as part of group reporting procedures	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/27	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing continued	7.0
Aaron Wilson	Senior Manager	2026/02/26	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor continued	1.5
Aaron Wilson	Senior Manager	2026/02/26	Financial statement audit	General review of Substantive audit procedures for accounts receivable performed by senior auditor	1.5
Aaron Wilson	Senior Manager	2026/02/26	Financial statement audit	General review of Substantive audit procedures for revenue testing performed by senior auditor	2.0

Name	Rank	Date	Project Category	Description	Hours
Belen Madelin Castillo	Staff/Assistant	2026/02/26	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Courtney Messer	Senior	2026/02/26	Financial statement audit	Addressing review comments on group scoping analysis to finalize workpaper	0.5
Courtney Messer	Senior	2026/02/26	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/26	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/26	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor continued	0.5
Courtney Messer	Senior	2026/02/26	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	5.0
Courtney Messer	Senior	2026/02/26	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	5.0
James Peter Lawes	Partner/Principal	2026/02/26	Financial statement audit	Partner review of summary review memo for group reporting	1.5
Joe Muraca	Partner/Principal	2026/02/26	Financial statement audit	General review of Substantive audit procedures for goodwill and intangibles continued	2.0
Kunal Malhotra	Senior	2026/02/26	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/26	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor continued	3.0
Kunal Malhotra	Senior	2026/02/26	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor continued	5.0
Kushal Vrajesh Parikh	Manager	2026/02/26	Financial statement audit	General review of revenue substantive workpapers for group reporting	7.5

Name	Rank	Date	Project Category	Description	Hours
Kyla Maxwell	Staff/Assistant	2026/02/26	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	2.5
Kyla Maxwell	Staff/Assistant	2026/02/26	Financial statement audit	Preparation of Substantive audit procedures for inventory	2.7
Kyla Maxwell	Staff/Assistant	2026/02/26	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold continued	7.5
Marian Guadalupe Perez	Senior	2026/02/26	Financial statement audit	Detail review of revenue substantive workpapers for Guadalajara entity	9.0
Meaghan Cannon	Staff/Assistant	2026/02/26	Financial statement audit	Prepared transfer pricing royalty calculation	1.5
Michael Beam	Senior	2026/02/26	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	10.0
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/26	Financial statement audit	Preparation of Substantive audit procedures for accounts payable	10.0
Rob Young	Manager	2026/02/26	Financial statement audit	Review of trial balance mapping for other income and expense accounts.	1.0
Rob Young	Manager	2026/02/26	Financial statement audit	Review of FDC GLA and resolving roll forward issues.	2.5
Rob Young	Manager	2026/02/26	Financial statement audit	Review of component team inventory count documentation.	4.0
Rodrigo Cezario Tirapele	Senior	2026/02/26	Financial statement audit	Detail review of US group reporting general execution and conclusion	7.5
Ross Bockbrader	Senior Manager	2026/02/26	Financial statement audit	General review of substantive audit procedures for goodwill and intangibles	0.1
Ross Bockbrader	Senior Manager	2026/02/26	Financial statement audit	General review of independence workpapers	0.1
Ross Bockbrader	Senior Manager	2026/02/26	Financial statement audit	General review of substantive audit procedures for inventory	1.0
Sachin Aggarwal	Manager	2026/02/26	Financial statement audit	Substantive audit procedures for PP&E	0.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/26	Financial statement audit	Preparation of Substantive audit procedures for revenue testing continued	6.0

Name	Rank	Date	Project Category	Description	Hours
Sophia Gabrielle Staub	Staff/Assistant	2026/02/26	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor continued	7.0
Tommaso Giani	Manager	2026/02/26	Financial statement audit	Analysis on impact of Chapter 11 on local going concern assessment	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/26	Financial statement audit	Preparation of component team forms	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/26	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	3.0
Zach Henry Fowler	Staff/Assistant	2026/02/26	Financial statement audit	Preparation of the financial statement close process walkthrough	4.0
Zach Henry Fowler	Staff/Assistant	2026/02/26	Financial statement audit	Preparation of statement of cash flows standard workpaper	4.0
Aaron Wilson	Senior Manager	2026/02/25	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	1.5
Aaron Wilson	Senior Manager	2026/02/25	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor continued	1.5
Alfredo Salinas	Staff/Assistant	2026/02/25	Financial statement audit	Reviewed revenue invoices and performed revenue cut-off procedures continued	2.0
Belen Madelin Castillo	Staff/Assistant	2026/02/25	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Courtney Messer	Senior	2026/02/25	Financial statement audit	Detail review of general ledger analyzer required forms for journal entry testing	0.3
Courtney Messer	Senior	2026/02/25	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/25	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/25	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	1.0

Name	Rank	Date	Project Category	Description	Hours
Courtney Messer	Senior	2026/02/25	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	2.5
Courtney Messer	Senior	2026/02/25	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	3.0
Courtney Messer	Senior	2026/02/25	Financial statement audit	Detail review of support provided for the search for unrecorded liabilities	3.5
Emilyn Rul	Senior	2026/02/25	Financial statement audit	Detail review of tax accounts, recalculated depreciation, and reviewed shareholders' equity.	3.5
Hector Adrian Garcia	Staff/Assistant	2026/02/25	Financial statement audit	Provided support in the preparation of the Helix data cube and in the drafting and review of memorandums 571 and 572, focused on the analysis and evaluation of journal entries (JEs) continued.	1.0
Joe Muraca	Partner/Principal	2026/02/25	Financial statement audit	General review of Substantive audit procedures for goodwill and intangibles	2.0
Kristin List	Executive Director	2026/02/25	Financial statement audit	Reviewing draft financial statements	2.0
Kunal Malhotra	Senior	2026/02/25	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor continued	1.0
Kunal Malhotra	Senior	2026/02/25	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/25	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor continued	5.0
Kushal Vrajesh Parikh	Manager	2026/02/25	Financial statement audit	General review of audit strategy memo for group reporting	7.5
Kyla Maxwell	Staff/Assistant	2026/02/25	Financial statement audit	Procedures to gain an understanding of significant classes of transactions continued	2.2
Kyla Maxwell	Staff/Assistant	2026/02/25	Financial statement audit	Procedures to gain an understanding of significant classes of transactions	3.0
Kyla Maxwell	Staff/Assistant	2026/02/25	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold	3.3

Name	Rank	Date	Project Category	Description	Hours
Kyla Maxwell	Staff/Assistant	2026/02/25	Financial statement audit	Preparation of Substantive audit procedures for inventory	3.5
Marian Guadalupe Perez	Senior	2026/02/25	Financial statement audit	Detail review of revenue substantive workpapers for Guadalajara entity	9.0
Michael Beam	Senior	2026/02/25	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor continued	2.0
Michael Beam	Senior	2026/02/25	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor continued	9.0
Rob Young	Manager	2026/02/25	Financial statement audit	General review of Substantive audit procedures for other long-term assets performed by senior auditor continued	1.0
Rodrigo Cezario Tirapele	Senior	2026/02/25	Financial statement audit	Detail review of cash and cash equivalents	7.5
Ross Bockbrader	Senior Manager	2026/02/25	Financial statement audit	Review of independence deliverables	0.3
Ross Bockbrader	Senior Manager	2026/02/25	Financial statement audit	General review of substantive audit procedures for inventory	0.8
Ross Bockbrader	Senior Manager	2026/02/25	Financial statement audit	General review of substantive audit procedures for goodwill and intangibles	3.2
Sharon Sebastian	Staff/Assistant	2026/02/25	Financial statement audit	Preparation of payroll substantive audit procedures	2.5
Shobhit Khatri	Manager	2026/02/25	Financial statement audit	General review of Substantive audit procedures for cash performed by senior auditor	3.0
Shobhit Khatri	Manager	2026/02/25	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	3.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/25	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	0.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/25	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor continued	11.5
Tommaso Giani	Manager	2026/02/25	Financial statement audit	Analysis on impact of Chapter 11 on local going concern assessment	2.0

Name	Rank	Date	Project Category	Description	Hours
Zach Henry Fowler	Staff/Assistant	2026/02/25	Financial statement audit	Preparation of Substantive audit procedures for debt	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/25	Financial statement audit	Preparation of component team forms	2.5
Zach Henry Fowler	Staff/Assistant	2026/02/25	Financial statement audit	Preparation of statement of cash flows standard workpaper	9.0
Aaron Wilson	Senior Manager	2026/02/24	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor continued	2.0
Aaron Wilson	Senior Manager	2026/02/24	Financial statement audit	General review of Substantive audit procedures for revenue testing performed by senior auditor	2.0
Alfredo Salinas	Staff/Assistant	2026/02/24	Financial statement audit	Reviewed revenue invoices and performed revenue cut-off procedures	3.0
Belen Madelin Castillo	Staff/Assistant	2026/02/24	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Courtney Messer	Senior	2026/02/24	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/24	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	2.0
Courtney Messer	Senior	2026/02/24	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	2.0
Courtney Messer	Senior	2026/02/24	Financial statement audit	Procedures to gain an understanding of significant classes of transactions	2.0
Courtney Messer	Senior	2026/02/24	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	4.5
Emilyn Rul	Senior	2026/02/24	Financial statement audit	Detail review of tax accounts, recalculated depreciation, and reviewed shareholders' equity.	2.0
Hector Adrian Garcia	Staff/Assistant	2026/02/24	Financial statement audit	Provided support in the preparation of the Helix data cube and in the drafting and review of memorandums 571 and 572, focused on the analysis and evaluation of journal entries (JEs).	8.0

Name	Rank	Date	Project Category	Description	Hours
Kristin List	Executive Director	2026/02/24	Financial statement audit	Updating audit committee presentation	0.5
Kristin List	Executive Director	2026/02/24	Financial statement audit	Clearing review notes on CIP substantive testing	0.5
Kunal Malhotra	Senior	2026/02/24	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor continued	1.0
Kunal Malhotra	Senior	2026/02/24	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/24	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor continued	5.0
Kyla Maxwell	Staff/Assistant	2026/02/24	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold	3.8
Kyla Maxwell	Staff/Assistant	2026/02/24	Financial statement audit	Preparation of Substantive audit procedures for inventory continued	8.2
Lluvia Mancha	Staff/Assistant	2026/02/24	Financial statement audit	Preparation of required independence procedures	0.3
Marian Guadalupe Perez	Senior	2026/02/24	Financial statement audit	Detail review of inventory substantive workpapers for Guadalajara entity	9.0
Meaghan Cannon	Staff/Assistant	2026/02/24	Financial statement audit	TP analysis of royalty - review of cost calculations, comparison of total royalty to billing schedule	2.5
Michael Beam	Senior	2026/02/24	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	2.0
Michael Beam	Senior	2026/02/24	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	9.0
Rob Young	Manager	2026/02/24	Financial statement audit	Review of committee meeting minutes continued	0.5
Rob Young	Manager	2026/02/24	Financial statement audit	General review of Substantive audit procedures for other long term assets performed by senior auditor	2.0
Rodrigo Cezario Tirapele	Senior	2026/02/24	Financial statement audit	Detail review of US group reporting general execution and conclusion	7.5
Ross Bockbrader	Senior Manager	2026/02/24	Financial statement audit	General review of substantive audit procedures for cost of goods sold	0.1

Name	Rank	Date	Project Category	Description	Hours
Ross Bockbrader	Senior Manager	2026/02/24	Financial statement audit	General review of substantive audit procedures for goodwill and intangibles	1.7
Ross Bockbrader	Senior Manager	2026/02/24	Financial statement audit	General review of substantive audit procedures for inventory	1.9
Ross Bockbrader	Senior Manager	2026/02/24	Financial statement audit	General review of substantive audit procedures for goodwill and intangibles	7.9
Sophia Gabrielle Staub	Staff/Assistant	2026/02/24	Financial statement audit	Creating an open items tracker for walkthroughs continued	2.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/24	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	3.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/24	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	7.5
Zach Henry Fowler	Staff/Assistant	2026/02/24	Financial statement audit	Preparation of Substantive audit procedures for debt	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/24	Financial statement audit	Preparation of component team forms	1.5
Zach Henry Fowler	Staff/Assistant	2026/02/24	Financial statement audit	Preparation of statement of cash flows standard workpaper	7.5
Aaron Wilson	Senior Manager	2026/02/23	Financial statement audit	General review of Substantive audit procedures for revenue testing performed by senior auditor	0.5
Aaron Wilson	Senior Manager	2026/02/23	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	2.5
Aaron Wilson	Senior Manager	2026/02/23	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	3.0
Alfonzo Maximiliano Mariano Robledo	Manager	2026/02/23	Financial statement audit	General review of reporting package for group reporting for Guadalajara entity	1.8
Belen Madelin Castillo	Staff/Assistant	2026/02/23	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts	8.0
Courtney Messer	Senior	2026/02/23	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	0.5

Name	Rank	Date	Project Category	Description	Hours
Courtney Messer	Senior	2026/02/23	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/23	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/23	Financial statement audit	Detail review of Substantive audit procedures for revenue recognition under ASC606 performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/23	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	2.0
Courtney Messer	Senior	2026/02/23	Financial statement audit	Detail review of LABL Board of Directors meeting minutes	2.5
Courtney Messer	Senior	2026/02/23	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	5.5
James Peter Lawes	Partner/Principal	2026/02/23	Financial statement audit	Partner review of summary of audit differences for group reporting	0.5
Jennifer Meier	Senior Manager	2026/02/23	Financial statement audit	General review and monitoring of tax provision status	0.4
Joe Muraca	Partner/Principal	2026/02/23	Financial statement audit	General review of Substantive audit procedures for accrued liabilities	2.0
Kristin List	Executive Director	2026/02/23	Financial statement audit	Analyzing failed sale lease back transactions	0.5
Kristin List	Executive Director	2026/02/23	Financial statement audit	Second level review of CIP substantive testing	0.5
Kristin List	Executive Director	2026/02/23	Financial statement audit	Updating audit committee presentation	1.0
Kunal Malhotra	Senior	2026/02/23	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	1.0
Kunal Malhotra	Senior	2026/02/23	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	2.0
Kunal Malhotra	Senior	2026/02/23	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor	5.0

Name	Rank	Date	Project Category	Description	Hours
Kyla Maxwell	Staff/Assistant	2026/02/23	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold	5.0
Kyla Maxwell	Staff/Assistant	2026/02/23	Financial statement audit	Preparation of Substantive audit procedures for inventory performed by staff auditor continued	7.0
MADHAVA MUPPURI	Senior	2026/02/23	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	2.0
Marian Guadalupe Perez	Senior	2026/02/23	Financial statement audit	Detail review of inventory substantive workpapers for Guadalajara entity	9.0
Meaghan Cannon	Staff/Assistant	2026/02/23	Financial statement audit	Prepared transfer pricing royalty calculation	1.5
Michael Beam	Senior	2026/02/23	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	2.0
Michael Beam	Senior	2026/02/23	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	10.0
Rob Young	Manager	2026/02/23	Financial statement audit	Review of committee meeting minutes.	0.5
Rob Young	Manager	2026/02/23	Financial statement audit	General review of Substantive audit procedures for other long term assets performed by senior auditor	2.0
Rob Young	Manager	2026/02/23	Financial statement audit	Review of general ledger analyzer required forms for journal entry testing	2.0
Rob Young	Manager	2026/02/23	Financial statement audit	General review of Substantive audit procedures for revenue recognition under ASC606 performed by senior auditor	3.5
Rodrigo Cezario Tirapele	Senior	2026/02/23	Financial statement audit	Detail review of US group reporting general execution and conclusion	7.5
Ross Bockbrader	Senior Manager	2026/02/23	Financial statement audit	General review of substantive audit procedures for cost of goods sold	0.1
Ross Bockbrader	Senior Manager	2026/02/23	Financial statement audit	General review of substantive audit procedures for PP&E	1.1
Ross Bockbrader	Senior Manager	2026/02/23	Financial statement audit	General review of substantive audit procedures for cost of goods sold	9.3

Name	Rank	Date	Project Category	Description	Hours
Sophia Gabrielle Staub	Staff/Assistant	2026/02/23	Financial statement audit	Preparation of Substantive audit procedures for cash continued	0.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/23	Financial statement audit	Preparation of Substantive audit procedures for cash continued	1.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/23	Financial statement audit	Creating an open items list for walkthroughs	1.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/23	Financial statement audit	Preparation of Substantive audit procedures for cash	3.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/23	Financial statement audit	Preparation of Substantive audit procedures for cash	3.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/23	Financial statement audit	Preparation of Substantive audit procedures for cash continued	3.5
Tommaso Giani	Manager	2026/02/23	Financial statement audit	General review and update on impact of Chapter 11 on going concern assessment	3.0
Zach Henry Fowler	Staff/Assistant	2026/02/23	Financial statement audit	Preparation of Substantive audit procedures for debt	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/23	Financial statement audit	Preparation of component team forms	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/23	Financial statement audit	Preparation of PP&E substantive audit procedures	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/23	Financial statement audit	Review notes cleanup for AR	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/23	Financial statement audit	Performed intercompany workpaper review	7.5
Courtney Messer	Senior	2026/02/22	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	1.0
Courtney Messer	Senior	2026/02/22	Financial statement audit	Detail review of general ledger analyzer required forms for journal entry testing	1.5
Kristin List	Executive Director	2026/02/22	Financial statement audit	Second level review of Fixed Assets substantive testing	1.0
Kristin List	Executive Director	2026/02/22	Financial statement audit	Detail reviewing audit committee presentation	2.0
Kyla Maxwell	Staff/Assistant	2026/02/22	Financial statement audit	Procedures to gain an understanding of significant classes of transactions	0.8
Kyla Maxwell	Staff/Assistant	2026/02/22	Financial statement audit	Preparation of Substantive audit procedures for inventory	2.5

Name	Rank	Date	Project Category	Description	Hours
Aaron Wilson	Senior Manager	2026/02/21	Financial statement audit	General review of Substantive audit procedures for accounts receivable performed by senior auditor	4.0
Ahmet Erden	Senior	2026/02/21	Financial statement audit	Performed reconciliation of scope in accounts subledgers to the general ledger.	9.0
Aysema Demir	Senior Manager	2026/02/21	Financial statement audit	Reviewed and concluded group reporting deliverables, performed communication with PT.	10.0
Michael Beam	Senior	2026/02/21	Financial statement audit	Detail review of Substantive audit procedures for leases performed by staff auditor	2.0
Michael Beam	Senior	2026/02/21	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	3.0
Ozge Pala	Executive Director	2026/02/21	Financial statement audit	General review of required standard workpapers prepared by audit team	2.0
Ross Bockbrader	Senior Manager	2026/02/21	Financial statement audit	General review of substantive audit procedures for cost of goods sold	0.9
Sophia Gabrielle Staub	Staff/Assistant	2026/02/21	Financial statement audit	Preparation of Substantive audit procedures for cash	2.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/21	Financial statement audit	Preparation of Substantive audit procedures for cash	2.0
Zach Henry Fowler	Staff/Assistant	2026/02/21	Financial statement audit	Updated Heiligenstadt OAR, Intercompany testing on workpaper I.01 to test intercompany balances throughout the year.	1.5
Zach Henry Fowler	Staff/Assistant	2026/02/21	Financial statement audit	Preparation of Substantive audit procedures for debt	1.5
Aaron Wilson	Senior Manager	2026/02/20	Financial statement audit	General review of Substantive audit procedures for cash performed by senior auditor	1.0
Aaron Wilson	Senior Manager	2026/02/20	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	3.0
Apoorva Jaiswal	Manager	2026/02/20	Financial statement audit	DID procedures related to setup of general ledger analyzer continued	3.0
Ayushi Keshwani	Senior	2026/02/20	Financial statement audit	Detail review of Substantive audit procedures for debt performed by staff auditor continued	2.0

Name	Rank	Date	Project Category	Description	Hours
Belen Madelin Castillo	Staff/Assistant	2026/02/20	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Claudia Vilumi	Staff/Assistant	2026/02/20	Financial statement audit	Update client continuance considerations as a result of Chapter 11	1.0
Courtney Messer	Senior	2026/02/20	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/20	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/20	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	2.5
Courtney Messer	Senior	2026/02/20	Financial statement audit	Detail review of general ledger analyzer required forms for journal entry testing	2.5
Divine Ekoto Lokuku	Staff/Assistant	2026/02/20	Financial statement audit	Preparation of tax provision workpapers	0.5
James Peter Lawes	Partner/Principal	2026/02/20	Financial statement audit	Partner review of audit strategy memo for group reporting	2.0
Joe Muraca	Partner/Principal	2026/02/20	Financial statement audit	General review of Substantive audit procedures for goodwill and intangibles	2.0
Krishna Mohapatra	Senior	2026/02/20	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Kunal Malhotra	Senior	2026/02/20	Financial statement audit	Detail review of Substantive audit procedures for facility closure expense performed by staff auditor continued	1.0
Kunal Malhotra	Senior	2026/02/20	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/20	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor continued	2.0
Kyla Maxwell	Staff/Assistant	2026/02/20	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold continued	1.5

Name	Rank	Date	Project Category	Description	Hours
Kyla Maxwell	Staff/Assistant	2026/02/20	Financial statement audit	Preparation of Substantive audit procedures for inventory continued	2.0
Kyla Maxwell	Staff/Assistant	2026/02/20	Financial statement audit	Procedures to gain an understanding of significant classes of transactions continued	3.0
MADHAVA MUPPURI	Senior	2026/02/20	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor continued	5.0
Marian Guadalupe Perez	Senior	2026/02/20	Financial statement audit	Detail review of accounts payable and accrual substantive workpapers for Guadalajara entity	10.0
Michael Beam	Senior	2026/02/20	Financial statement audit	Detail review of Substantive audit procedures for cost of goods sold performed by staff auditor continued	1.0
Pooja Sharma	Staff/Assistant	2026/02/20	Financial statement audit	Tracking of statutory audit team interoffice instructions continued	1.0
Rob Young	Manager	2026/02/20	Financial statement audit	General review of Substantive audit procedures for other long-term assets performed by senior auditor	3.5
Rodrigo Cezario Tirapele	Senior	2026/02/20	Financial statement audit	Detail review of trade receivables continued	7.5
Ross Bockbrader	Senior Manager	2026/02/20	Financial statement audit	General review of goodwill and intangibles and coordination with specialists	0.2
Ross Bockbrader	Senior Manager	2026/02/20	Financial statement audit	General review of substantive audit procedures for cost of goods sold	1.7
Ross Bockbrader	Senior Manager	2026/02/20	Financial statement audit	General review of substantive audit procedures for inventory	3.2
Shobhit Khatri	Manager	2026/02/20	Financial statement audit	General review of Substantive audit procedures for payroll testing performed by senior auditor	2.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/20	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	0.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/20	Financial statement audit	Draft of audit results PowerPoint	6.0
Zach Henry Fowler	Staff/Assistant	2026/02/20	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/20	Financial statement audit	Preparation of PP&E substantive audit procedures	0.5

Name	Rank	Date	Project Category	Description	Hours
Zach Henry Fowler	Staff/Assistant	2026/02/20	Financial statement audit	Preparation of Substantive audit procedures for debt	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/20	Financial statement audit	Performing Eximpro Specified procedures based on our group testing workpapers and Intercompany account testing	3.0
Aaron Wilson	Senior Manager	2026/02/19	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	0.5
Aaron Wilson	Senior Manager	2026/02/19	Financial statement audit	General review of Substantive audit procedures for accrued liabilities performed by senior auditor	2.0
Aaron Wilson	Senior Manager	2026/02/19	Financial statement audit	General review of Substantive audit procedures for revenue testing performed by senior auditor	4.0
Alfonzo Maximiliano Mariano Robledo	Manager	2026/02/19	Financial statement audit	General review of inventory substantive workpapers for group reporting for Guadalajara entity	1.4
Ayushi Keshwani	Senior	2026/02/19	Financial statement audit	Detail review of Substantive audit procedures for debt performed by staff auditor continued	2.0
Belen Madelin Castillo	Staff/Assistant	2026/02/19	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Courtney Messer	Senior	2026/02/19	Financial statement audit	Detail review of Substantive audit procedures for revenue recognition under ASC606 performed by staff auditor continued	0.5
Courtney Messer	Senior	2026/02/19	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	3.5
Courtney Messer	Senior	2026/02/19	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	7.0
James Peter Lawes	Partner/Principal	2026/02/19	Financial statement audit	Partner review of audit strategy memo for group reporting	1.0
Jennifer Meier	Senior Manager	2026/02/19	Financial statement audit	Review the client assistance package, royalty workpaper, and what can be moved forward for the provision	0.7

Name	Rank	Date	Project Category	Description	Hours
Joe Muraca	Partner/Principal	2026/02/19	Financial statement audit	General review of Substantive audit procedures for goodwill and intangibles continued	1.0
Jose Daniel Rodriguez	Staff/Assistant	2026/02/19	Financial statement audit	Validated accounts receivable balances, including the performance of alternative procedures for customers who did not respond to confirmations continued	4.0
Jose Daniel Rodriguez	Staff/Assistant	2026/02/19	Financial statement audit	Validated accounts receivable balances, including the performance of alternative procedures for customers who did not respond to confirmations continued	5.0
Julie Brown	Executive Director	2026/02/19	Financial statement audit	General review of 2025 transfer pricing calculations and reconciliations to trial balance	1.0
Kristin List	Executive Director	2026/02/19	Financial statement audit	Analyzing intangibles impairment amortization schedules	0.5
Kristin List	Executive Director	2026/02/19	Financial statement audit	Analyzing ASC 606 Overtime Revenue Schedule	0.5
Kunal Malhotra	Senior	2026/02/19	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor continued	1.0
Kunal Malhotra	Senior	2026/02/19	Financial statement audit	Detail review of Substantive audit procedures for facility closure expense performed by staff auditor	2.0
Kunal Malhotra	Senior	2026/02/19	Financial statement audit	Detail review of Substantive audit procedures for accrued liabilities performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/19	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/19	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor continued	2.0
Kyla Maxwell	Staff/Assistant	2026/02/19	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold	1.0
Kyla Maxwell	Staff/Assistant	2026/02/19	Financial statement audit	Procedures to gain an understanding of significant classes of transactions	1.0

Name	Rank	Date	Project Category	Description	Hours
Kyla Maxwell	Staff/Assistant	2026/02/19	Financial statement audit	Preparation of Substantive audit procedures for inventory	6.0
LAPO ERCOLI	Partner/Principal	2026/02/19	Financial statement audit	General review and update on impact of Chapter 11 on going concern assessment	3.0
MADHAVA MUPPURI	Senior	2026/02/19	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	11.0
Marian Guadalupe Perez	Senior	2026/02/19	Financial statement audit	Detail review of accounts payable and accrual substantive workpapers for Guadalajara entity	9.0
Michael Beam	Senior	2026/02/19	Financial statement audit	Detail review of Substantive audit procedures for leases performed by staff auditor continued	0.5
Michael Beam	Senior	2026/02/19	Financial statement audit	Detail review of Substantive audit procedures for cost of goods sold performed by staff auditor continued	1.0
Michael Beam	Senior	2026/02/19	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor continued	9.0
Pooja Sharma	Staff/Assistant	2026/02/19	Financial statement audit	Tracking of statutory audit team interoffice instructions continued	1.0
Rob Young	Manager	2026/02/19	Financial statement audit	General review of Substantive audit procedures for equity performed by senior auditor continued	0.5
Rob Young	Manager	2026/02/19	Financial statement audit	General review of Substantive audit procedures for accrued liabilities performed by senior auditor	1.0
Rob Young	Manager	2026/02/19	Financial statement audit	General review of Substantive audit procedures for leases performed by senior auditor continued	1.5
Rob Young	Manager	2026/02/19	Financial statement audit	Reviewing the MCC/Hammer trial balance significant account mapping.	2.0
Rob Young	Manager	2026/02/19	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor continued	3.0
Rodrigo Cezario Tirapele	Senior	2026/02/19	Financial statement audit	Detail review of trade receivables	7.5
Ross Bockbrader	Senior Manager	2026/02/19	Financial statement audit	Review of independence deliverables	0.1

Name	Rank	Date	Project Category	Description	Hours
Ross Bockbrader	Senior Manager	2026/02/19	Financial statement audit	General review of substantive audit procedures for inventory	0.1
Ross Bockbrader	Senior Manager	2026/02/19	Financial statement audit	Coordinating with component teams on audit deliverables	0.2
Ross Bockbrader	Senior Manager	2026/02/19	Financial statement audit	General review of substantive audit procedures for inventory	3.3
Sachin Aggarwal	Manager	2026/02/19	Financial statement audit	Substantive audit procedures for debt	0.5
Shobhit Khatri	Manager	2026/02/19	Financial statement audit	General review of Substantive audit procedures for accrued liabilities performed by senior auditor	2.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/19	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	0.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/19	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	4.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/19	Financial statement audit	Subsequent cash receipts testing, creating audit results PowerPoint	5.0
Zach Henry Fowler	Staff/Assistant	2026/02/19	Financial statement audit	Preparation of statement of cash flows standard workpaper	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/19	Financial statement audit	Preparation of Substantive audit procedures for leases	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/19	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/19	Financial statement audit	Preparation of PP&E substantive audit procedures	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/19	Financial statement audit	Preparation of component team forms	2.0
Zach Henry Fowler	Staff/Assistant	2026/02/19	Financial statement audit	Intercompany testing in I.03 over intercompany eliminations and balances and OAR review notes clean up	3.5
Aaron Wilson	Senior Manager	2026/02/18	Financial statement audit	General review of Substantive audit procedures for cash performed by senior auditor	1.0
Aaron Wilson	Senior Manager	2026/02/18	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	1.5

Name	Rank	Date	Project Category	Description	Hours
Aaron Wilson	Senior Manager	2026/02/18	Financial statement audit	General review of Substantive audit procedures for accrued liabilities performed by senior auditor	2.0
Aaron Wilson	Senior Manager	2026/02/18	Financial statement audit	Review of plant level analytical reviews prepared by staff auditor	2.5
Alfonzo Maximiliano Mariano Robledo	Manager	2026/02/18	Financial statement audit	General review of inventory substantive workpapers for group reporting for Guadalajara entity	6.8
Aryan Jaiswal	Senior	2026/02/18	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Ayushi Keshwani	Senior	2026/02/18	Financial statement audit	Detail review of Substantive audit procedures for debt performed by staff auditor	2.0
Belen Madelin Castillo	Staff/Assistant	2026/02/18	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Courtney Messer	Senior	2026/02/18	Financial statement audit	Detail review of Substantive audit procedures for revenue recognition under ASC606 performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/18	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor continued	2.5
Courtney Messer	Senior	2026/02/18	Financial statement audit	Detail review of required information technology related workpapers	3.0
Courtney Messer	Senior	2026/02/18	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor continued	4.0
Jennifer Meier	Senior Manager	2026/02/18	Financial statement audit	General review and monitoring of tax provision status	0.5
Jennifer Meier	Senior Manager	2026/02/18	Financial statement audit	Scheduling updates for timing of tax provision	1.0
Joe Muraca	Partner/Principal	2026/02/18	Financial statement audit	General review of Substantive audit procedures for goodwill and intangibles continued	2.0
Jose Daniel Rodriguez	Staff/Assistant	2026/02/18	Financial statement audit	Validated accounts receivable balances, including the performance of alternative procedures for customers who did not respond to confirmations continued	1.0

Name	Rank	Date	Project Category	Description	Hours
Krishna Mohapatra	Senior	2026/02/18	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Kristin List	Executive Director	2026/02/18	Financial statement audit	Analyzing goodwill impairment valuation report	0.5
Kunal Malhotra	Senior	2026/02/18	Financial statement audit	Detail review of Substantive audit procedures for accrued liabilities performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/18	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/18	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/18	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor continued	2.0
Kushal Vrajesh Parikh	Manager	2026/02/18	Financial statement audit	Review of cash substantive testing	4.0
Kyla Maxwell	Staff/Assistant	2026/02/18	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold continued	1.0
Kyla Maxwell	Staff/Assistant	2026/02/18	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold continued	1.0
Kyla Maxwell	Staff/Assistant	2026/02/18	Financial statement audit	Procedures to gain an understanding of significant classes of transactions	3.0
Kyla Maxwell	Staff/Assistant	2026/02/18	Financial statement audit	Preparation of Substantive audit procedures for inventory continued	7.0
LAPO ERCOLI	Partner/Principal	2026/02/18	Financial statement audit	Final review of group reporting deliverables	3.0
Liam Dippenaar	Staff/Assistant	2026/02/18	Financial statement audit	Preparation of revenue testing for Adelaide Wine & Spirits	3.0
MADHAVA MUPPURI	Senior	2026/02/18	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor	6.0
MADHAVA MUPPURI	Senior	2026/02/18	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor	6.0
Maria Francesca Della Valle	Senior	2026/02/18	Financial statement audit	Preparation of group reporting deliverables	8.0

Name	Rank	Date	Project Category	Description	Hours
Marian Guadalupe Perez	Senior	2026/02/18	Financial statement audit	Detail review of accounts receivable substantive workpapers for Guadalajara entity	9.0
Michael Beam	Senior	2026/02/18	Financial statement audit	Detail review of Substantive audit procedures for leases performed by staff auditor	0.5
Michael Beam	Senior	2026/02/18	Financial statement audit	Detail review of Substantive audit procedures for cost of goods sold performed by staff auditor continued	1.0
Michael Beam	Senior	2026/02/18	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor continued	10.0
Michele Lamacchia	Staff/Assistant	2026/02/18	Financial statement audit	IC invoice production support	0.3
Michele Lamacchia	Staff/Assistant	2026/02/18	Financial statement audit	Preparation of group reporting deliverables	0.3
Pooja Sharma	Staff/Assistant	2026/02/18	Financial statement audit	Tracking of statutory audit team interoffice instructions continued	2.0
Rob Young	Manager	2026/02/18	Financial statement audit	General review of Substantive audit procedures for leases performed by senior auditor continued	0.5
Rob Young	Manager	2026/02/18	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor continued	8.0
Rodrigo Cezario Tirapele	Senior	2026/02/18	Financial statement audit	Detail review of inventory continued	7.5
Ross Bockbrader	Senior Manager	2026/02/18	Financial statement audit	General review of substantive audit procedures for inventory	3.4
Sophia Gabrielle Staub	Staff/Assistant	2026/02/18	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	4.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/18	Financial statement audit	Preparation of subsequent cash receipt testing	5.5
Tommaso Giani	Manager	2026/02/18	Financial statement audit	General review of group reporting deliverables	3.0
Zach Henry Fowler	Staff/Assistant	2026/02/18	Financial statement audit	Preparation of Substantive audit procedures for leases	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/18	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	0.5

Name	Rank	Date	Project Category	Description	Hours
Zach Henry Fowler	Staff/Assistant	2026/02/18	Financial statement audit	Preparing entity level overall analytical reviews as part of risk assessment procedures	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/18	Financial statement audit	Preparation of Assets held for sale testing	2.0
Zach Henry Fowler	Staff/Assistant	2026/02/18	Financial statement audit	Preparation of PP&E substantive audit procedures	7.0
Aaron Wilson	Senior Manager	2026/02/17	Financial statement audit	General review of Substantive audit procedures for cash performed by senior auditor	1.0
Aaron Wilson	Senior Manager	2026/02/17	Financial statement audit	General review of Substantive audit procedures for revenue testing performed by senior auditor	1.5
Aaron Wilson	Senior Manager	2026/02/17	Financial statement audit	General review of Substantive audit procedures for accrued liabilities performed by senior auditor continued	2.0
Apoorva Jaiswal	Manager	2026/02/17	Financial statement audit	DID procedures related to setup of general ledger analyzer	2.0
Aryan Jaiswal	Senior	2026/02/17	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Atira Currie	Staff/Assistant	2026/02/17	Financial statement audit	Preparation of group reporting deliverables	7.5
Belen Madelin Castillo	Staff/Assistant	2026/02/17	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts continued	8.0
Carlos Alberto Chairez	Executive Director	2026/02/17	Financial statement audit	Overseeing the overall audit strategy and review and approval of key deliverables and reports	1.0
Courtney Messer	Senior	2026/02/17	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor continued	0.5
Courtney Messer	Senior	2026/02/17	Financial statement audit	Detail review of Substantive audit procedures for revenue recognition under ASC606 performed by staff auditor continued	1.3
Courtney Messer	Senior	2026/02/17	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor continued	10.2
Emilyn Rul	Senior	2026/02/17	Financial statement audit	Detail review of tax accounts, recalculated depreciation, and	2.8

Name	Rank	Date	Project Category	Description	Hours
				reviewed shareholders' equity continued.	
Joe Muraca	Partner/Principal	2026/02/17	Financial statement audit	General review of Substantive audit procedures for goodwill and intangibles continued	1.0
Jose Daniel Rodriguez	Staff/Assistant	2026/02/17	Financial statement audit	Validated accounts receivable balances, including the performance of alternative procedures for customers who did not respond to confirmations	4.0
Karl Rothfuss	Partner/Principal	2026/02/17	Financial statement audit	General review of Tax Provision prepared by tax team	2.0
Kristin List	Executive Director	2026/02/17	Financial statement audit	Review of internal audit reports	0.5
Kunal Malhotra	Senior	2026/02/17	Financial statement audit	Detail review of Substantive audit procedures for accrued liabilities performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/17	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	2.0
Kunal Malhotra	Senior	2026/02/17	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/17	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor continued	2.0
Kyla Maxwell	Staff/Assistant	2026/02/17	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold continued	2.0
Kyla Maxwell	Staff/Assistant	2026/02/17	Financial statement audit	Preparation of Substantive audit procedures for inventory continued	10.0
Liam Dippenaar	Staff/Assistant	2026/02/17	Financial statement audit	Preparation of revenue testing for Adelaide Wine & Spirits	1.0
Lluvia Mancha	Staff/Assistant	2026/02/17	Financial statement audit	Preparation of required independence procedures continued	0.9
Maria Francesca Della Valle	Senior	2026/02/17	Financial statement audit	Detail review of overall analytical review for group reporting	8.0
Marian Guadalupe Perez	Senior	2026/02/17	Financial statement audit	Detail review of accounts receivable substantive workpapers for Guadalajara entity	9.0

Name	Rank	Date	Project Category	Description	Hours
Michael Beam	Senior	2026/02/17	Financial statement audit	Detail review of Substantive audit procedures for cost of goods sold performed by staff auditor	1.0
Michael Beam	Senior	2026/02/17	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	10.0
Pooja Sharma	Staff/Assistant	2026/02/17	Financial statement audit	Tracking of statutory audit team interoffice instructions continued	2.0
Rob Young	Manager	2026/02/17	Financial statement audit	General review of Substantive audit procedures for equity performed by senior auditor	1.5
Rob Young	Manager	2026/02/17	Financial statement audit	General review of Reviewing the FDC trial balance significant account mapping. performed by senior auditor	2.0
Rob Young	Manager	2026/02/17	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	5.0
Rodrigo Cezario Tirapele	Senior	2026/02/17	Financial statement audit	Detail review of inventory	7.5
Ross Bockbrader	Senior Manager	2026/02/17	Financial statement audit	General review of substantive audit procedures for inventory	1.8
Sophia Gabrielle Staub	Staff/Assistant	2026/02/17	Financial statement audit	Clearing review comments across audit areas	1.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/17	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	2.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/17	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	8.0
Tommaso Giani	Manager	2026/02/17	Financial statement audit	General review of group reporting deliverables	3.0
Zach Henry Fowler	Staff/Assistant	2026/02/17	Financial statement audit	Preparation of component team forms	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/17	Financial statement audit	Preparation of Substantive audit procedures for leases	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/17	Financial statement audit	Preparation of Substantive audit procedures for equity	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/17	Financial statement audit	Preparation of Assets held for sale testing	3.0
Zach Henry Fowler	Staff/Assistant	2026/02/17	Financial statement audit	Preparation of accounts receivable procedures for Poznan entity	3.0

Name	Rank	Date	Project Category	Description	Hours
Zach Henry Fowler	Staff/Assistant	2026/02/17	Financial statement audit	Reading and preparing summary of LABL Board of Director meeting minutes	3.5
Aaron Wilson	Senior Manager	2026/02/16	Financial statement audit	General review of Substantive audit procedures for accrued liabilities performed by senior auditor	1.0
Aaron Wilson	Senior Manager	2026/02/16	Financial statement audit	General review of Substantive audit procedures for revenue testing performed by senior auditor	1.0
Aaron Wilson	Senior Manager	2026/02/16	Financial statement audit	General review of Substantive audit procedures for cash performed by senior auditor	1.0
Aaron Wilson	Senior Manager	2026/02/16	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	2.5
Aryan Jaiswal	Senior	2026/02/16	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Atira Currie	Staff/Assistant	2026/02/16	Financial statement audit	Preparation of group reporting deliverables	7.5
Belen Madelin Castillo	Staff/Assistant	2026/02/16	Financial statement audit	Executed substantive audit procedures and provided support in physical inventory counts	8.0
Courtney Messer	Senior	2026/02/16	Financial statement audit	Detail review of Substantive audit procedures for revenue recognition under ASC606 performed by staff auditor	2.0
Courtney Messer	Senior	2026/02/16	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	3.0
Courtney Messer	Senior	2026/02/16	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	8.0
Joe Muraca	Partner/Principal	2026/02/16	Financial statement audit	General review of Substantive audit procedures for goodwill and intangibles	2.0
Krishna Mohapatra	Senior	2026/02/16	Financial statement audit	Monitoring and tracking statutory audit status continued	1.0
Kristin List	Executive Director	2026/02/16	Financial statement audit	Reviewing responses to comments in Lease workpapers	0.5
Kristin List	Executive Director	2026/02/16	Financial statement audit	Reviewing responses to comments in Assets Held for Sale workpapers	0.5

Name	Rank	Date	Project Category	Description	Hours
Kristin List	Executive Director	2026/02/16	Financial statement audit	Review of open audit requests	1.0
Kunal Malhotra	Senior	2026/02/16	Financial statement audit	Detail review of Substantive audit procedures for facility closure expense performed by staff auditor	1.0
Kunal Malhotra	Senior	2026/02/16	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	1.0
Kunal Malhotra	Senior	2026/02/16	Financial statement audit	Detail review of Substantive audit procedures for accrued liabilities performed by staff auditor	2.0
Kunal Malhotra	Senior	2026/02/16	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	2.0
Kunal Malhotra	Senior	2026/02/16	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	4.0
Kyla Maxwell	Staff/Assistant	2026/02/16	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold	3.0
Kyla Maxwell	Staff/Assistant	2026/02/16	Financial statement audit	Preparation of Substantive audit procedures for inventory	9.0
Liam Dippenaar	Staff/Assistant	2026/02/16	Financial statement audit	Preparation of revenue testing for Adelaide Wine & Spirits	2.0
Lluvia Mancha	Staff/Assistant	2026/02/16	Financial statement audit	Preparation of required independence procedures	0.3
Maria Francesca Della Valle	Senior	2026/02/16	Financial statement audit	Detail review of overall analytical review for group reporting	8.0
Marian Guadalupe Perez	Senior	2026/02/16	Financial statement audit	Detail review of cash substantive workpapers for Guadalajara entity	9.0
Michael Beam	Senior	2026/02/16	Financial statement audit	Detail review of Substantive audit procedures for leases performed by staff auditor	1.5
Michael Beam	Senior	2026/02/16	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor continued	10.5
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/16	Financial statement audit	Preparation of Substantive audit procedures for payroll testing	1.0
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/16	Financial statement audit	Preparation of Substantive audit procedures for accounts payable	4.0

Name	Rank	Date	Project Category	Description	Hours
Pooja Sharma	Staff/Assistant	2026/02/16	Financial statement audit	Tracking of statutory audit team interoffice instructions continued	2.0
Rob Young	Manager	2026/02/16	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	1.0
Rob Young	Manager	2026/02/16	Financial statement audit	General review of Substantive audit procedures for leases performed by senior auditor	2.0
Rodrigo Cezario Tirapele	Senior	2026/02/16	Financial statement audit	Detail review of cash and cash equivalents	7.5
Ross Bockbrader	Senior Manager	2026/02/16	Financial statement audit	Review of independence deliverables	3.3
Ross Bockbrader	Senior Manager	2026/02/16	Financial statement audit	General review of substantive audit procedures for inventory	3.7
Sophia Gabrielle Staub	Staff/Assistant	2026/02/16	Financial statement audit	Clearing review comments and organizing client support	1.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/16	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	10.0
Thibault Grignon	Senior Manager	2026/02/16	Financial statement audit	General review of group audit reporting deliverables for Nantes component	1.0
Tommaso Giani	Manager	2026/02/16	Financial statement audit	Detail review of group reporting deliverables	4.0
Zach Henry Fowler	Staff/Assistant	2026/02/16	Financial statement audit	Preparation of Substantive audit procedures for leases	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/16	Financial statement audit	Preparation of component team forms	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/16	Financial statement audit	Preparation of Assets held for sale testing	3.5
Zach Henry Fowler	Staff/Assistant	2026/02/16	Financial statement audit	Preparing entity level overall analytical reviews as part of risk assessment procedures	7.7
Kristin List	Executive Director	2026/02/15	Financial statement audit	Substantive audit procedures for accounts payable	0.5
Kristin List	Executive Director	2026/02/15	Financial statement audit	Second level review of Corporate Accrued Liabilities workpapers	0.5
Kristin List	Executive Director	2026/02/15	Financial statement audit	Second level review of Transaction and Integration workpapers	0.5
Kristin List	Executive Director	2026/02/15	Financial statement audit	Second level review of Assets Held for Sale workpapers	1.0

Name	Rank	Date	Project Category	Description	Hours
Kristin List	Executive Director	2026/02/15	Financial statement audit	Second level review of Lease workpapers	1.5
Kyla Maxwell	Staff/Assistant	2026/02/15	Financial statement audit	Preparation of Substantive audit procedures for inventory	4.0
Michael Beam	Senior	2026/02/15	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	2.5
Aaron Wilson	Senior Manager	2026/02/14	Financial statement audit	Review of plant level analytical reviews prepared by staff auditor	2.0
Aaron Wilson	Senior Manager	2026/02/14	Financial statement audit	General review of Substantive audit procedures for PP&E performed by senior auditor	2.5
Aysema Demir	Senior Manager	2026/02/14	Financial statement audit	General review of revenue and expense workpapers prepared by audit team	9.0
Ceren Cetinkaya	Staff	2026/02/14	Financial statement audit	Preparation of standard workpapers, Cost of Sales, Performed gross margin analysis, investigation of significant changes, performed cost of goods sold reconciliation and tested cost of sales.	10.0
Courtney Messer	Senior	2026/02/14	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	1.3
Courtney Messer	Senior	2026/02/14	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	2.2
Efekan Dincer	Senior	2026/02/14	Financial statement audit	Review of standard workpapers - expenses and drafted component team forms.	10.0
Ozge Pala	Executive Director	2026/02/14	Financial statement audit	General review of required standard workpapers prepared by audit team	4.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/14	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	4.0
Zach Henry Fowler	Staff/Assistant	2026/02/14	Financial statement audit	Sending requests out to complete accounts payable testing	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/14	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	1.5

Name	Rank	Date	Project Category	Description	Hours
Zach Henry Fowler	Staff/Assistant	2026/02/14	Financial statement audit	Preparing entity level overall analytical reviews as part of risk assessment procedures	1.8
Aaron Wilson	Senior Manager	2026/02/13	Financial statement audit	General review of Substantive audit procedures for leases performed by senior auditor continued	0.5
Aaron Wilson	Senior Manager	2026/02/13	Financial statement audit	General review of Substantive audit procedures for accrued liabilities performed by senior auditor continued	4.0
Atira Currie	Staff/Assistant	2026/02/13	Financial statement audit	Testing of cash and cash equivalents	7.5
Ayushi Keshwani	Senior	2026/02/13	Financial statement audit	Detail review of debt substantive workpapers	11.0
Courtney Messer	Senior	2026/02/13	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/13	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor continued	0.5
Courtney Messer	Senior	2026/02/13	Financial statement audit	Detail review of Trial Balances	2.0
Courtney Messer	Senior	2026/02/13	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	4.0
Evelien De Groote	Partner	2026/02/13	Financial statement audit	General review of group reporting requirements for Maldagem entity	3.0
Evelyne De Neve	Executive Director	2026/02/13	Financial statement audit	Finalizing CT forms (OAR, CT-forms) (group reporting)	2.0
Filippo Pascucci	Staff/Assistant	2026/02/13	Financial statement audit	Preparation of revenue and expense workpapers for group reporting deliverables	8.0
Joe Muraca	Partner/Principal	2026/02/13	Financial statement audit	General review of Substantive audit procedures for goodwill and intangibles	1.0
Kristin List	Executive Director	2026/02/13	Financial statement audit	Analyzing goodwill impairment report	1.0
Kristof Brys	Executive Director	2026/02/13	Financial statement audit	General review of tax workpapers as part of group reporting requirements for Maldagem entity	4.0

Name	Rank	Date	Project Category	Description	Hours
Kunal Malhotra	Senior	2026/02/13	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor continued	1.0
Kunal Malhotra	Senior	2026/02/13	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor	1.5
Kunal Malhotra	Senior	2026/02/13	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	3.0
Kushal Vrajesh Parikh	Manager	2026/02/13	Financial statement audit	Review of inventory substantive testing	2.0
Kyla Maxwell	Staff/Assistant	2026/02/13	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold continued	7.0
Liam Dippenaar	Staff/Assistant	2026/02/13	Financial statement audit	Preparation of revenue testing for Adelaide Wine & Spirits	7.5
Lluvia Mancha	Staff/Assistant	2026/02/13	Financial statement audit	Preparation of required independence procedures continued	0.9
MADHAVA MUPPURI	Senior	2026/02/13	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	5.0
Maria Francesca Della Valle	Senior	2026/02/13	Financial statement audit	Detail review of revenue and expense workpapers for group reporting deliverables	8.0
Marian Guadalupe Perez	Senior	2026/02/13	Financial statement audit	Detail review of inventory substantive workpapers for Guadalajara entity	10.0
Michael Beam	Senior	2026/02/13	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	1.0
Michael Beam	Senior	2026/02/13	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor continued	6.0
Pooja Sharma	Staff/Assistant	2026/02/13	Financial statement audit	Tracking of statutory audit team interoffice instructions continued	2.0
Rob Young	Manager	2026/02/13	Financial statement audit	General review of Substantive audit procedures for leases performed by senior auditor	8.0
Rodrigo Cezario Tirapele	Senior	2026/02/13	Financial statement audit	Detail review of revenue continued	7.5

Name	Rank	Date	Project Category	Description	Hours
Ross Bockbrader	Senior Manager	2026/02/13	Financial statement audit	Coordinating with component teams on audit deliverables	0.4
Ross Bockbrader	Senior Manager	2026/02/13	Financial statement audit	Review of independence deliverables continued	0.4
Sachin Aggarwal	Manager	2026/02/13	Financial statement audit	General review of Substantive audit procedures for PP&E performed by senior auditor	0.5
Sachin Aggarwal	Manager	2026/02/13	Financial statement audit	General review of Substantive audit procedures for debt performed by senior auditor	0.5
Sharon Sebastian	Staff/Assistant	2026/02/13	Financial statement audit	Preparation of PP&E substantive audit procedures continued	0.5
Sophia Charles	Staff/Assistant	2026/02/13	Financial statement audit	Preparation of independence deliverables	1.1
Sophia Gabrielle Staub	Staff/Assistant	2026/02/13	Financial statement audit	Compile flux explanations from lead sheets to send to LABL	3.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/13	Financial statement audit	Preparation of Substantive audit procedures for revenue testing continued	3.5
Thibault Grignon	Senior Manager	2026/02/13	Financial statement audit	General review of group audit reporting deliverables for Nantes component	2.0
Tommaso Giani	Manager	2026/02/13	Financial statement audit	General review of revenue and expense workpapers for group reporting deliverables	2.0
Zach Henry Fowler	Staff/Assistant	2026/02/13	Financial statement audit	Preparation of Substantive audit procedures for accounts payable	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/13	Financial statement audit	Preparation of component team forms continued	2.5
Zach Henry Fowler	Staff/Assistant	2026/02/13	Financial statement audit	Preparing entity level overall analytical reviews as part of risk assessment procedures	3.0
Aaron Wilson	Senior Manager	2026/02/12	Financial statement audit	General review of Substantive audit procedures for payroll testing performed by senior auditor	0.5
Aaron Wilson	Senior Manager	2026/02/12	Financial statement audit	General review of Substantive audit procedures for leases performed by senior auditor	0.5

Name	Rank	Date	Project Category	Description	Hours
Aaron Wilson	Senior Manager	2026/02/12	Financial statement audit	General review of Substantive audit procedures for accounts receivable performed by senior auditor	1.0
Aaron Wilson	Senior Manager	2026/02/12	Financial statement audit	General review of Substantive audit procedures for accrued liabilities performed by senior auditor	2.0
Alfonzo Maximiliano Mariano Robledo	Manager	2026/02/12	Financial statement audit	General review of revenue substantive workpapers for group reporting for Guadalajara entity	1.4
Aryan Jaiswal	Senior	2026/02/12	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Atira Currie	Staff/Assistant	2026/02/12	Financial statement audit	Testing of cash and cash equivalents	7.5
Ayushi Keshwani	Senior	2026/02/12	Financial statement audit	Detail review of debt substantive workpapers	11.0
Courtney Messer	Senior	2026/02/12	Financial statement audit	Drafting of legal letter request sent to LABL General Counsel	0.5
Courtney Messer	Senior	2026/02/12	Financial statement audit	Detail review of Substantive audit procedures for accrued liabilities performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/12	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	1.0
Courtney Messer	Senior	2026/02/12	Financial statement audit	Detail review of Substantive audit procedures for purchase price accounting performed by staff auditor	2.5
Courtney Messer	Senior	2026/02/12	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	5.0
Filippo Pascucci	Staff/Assistant	2026/02/12	Financial statement audit	Preparing Payroll procedures for group reporting	4.0
Filippo Pascucci	Staff/Assistant	2026/02/12	Financial statement audit	Preparing Payroll procedures for group reporting	8.0
Kristin List	Executive Director	2026/02/12	Financial statement audit	Analyzing impaired intangibles useful life accounting requirements	0.5
Kunal Malhotra	Senior	2026/02/12	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor continued	1.0
Kunal Malhotra	Senior	2026/02/12	Financial statement audit	Detail review of Substantive audit procedures for accrued liabilities performed by staff auditor	2.0

Name	Rank	Date	Project Category	Description	Hours
Kunal Malhotra	Senior	2026/02/12	Financial statement audit	Detail review of Substantive audit procedures for accrued liabilities performed by staff auditor	2.0
Kunal Malhotra	Senior	2026/02/12	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/12	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor continued	4.0
Kyla Maxwell	Staff/Assistant	2026/02/12	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold continued	3.5
Kyla Maxwell	Staff/Assistant	2026/02/12	Financial statement audit	Preparation of Substantive audit procedures for inventory	5.0
Liam Dippenaar	Staff/Assistant	2026/02/12	Financial statement audit	Preparation of revenue testing for Adelaide Wine & Spirits	7.5
Lluvia Mancha	Staff/Assistant	2026/02/12	Financial statement audit	Preparation of required independence procedures	0.6
MADHAVA MUPPURI	Senior	2026/02/12	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor	5.0
Maria Francesca Della Valle	Senior	2026/02/12	Financial statement audit	Detail Review of Payroll procedures for group reporting	4.0
Maria Francesca Della Valle	Senior	2026/02/12	Financial statement audit	Detail Review of Payroll procedures for group reporting	8.0
Marian Guadalupe Perez	Senior	2026/02/12	Financial statement audit	Detail review of inventory substantive workpapers for Guadalajara entity	9.0
MATTHIEU BARREAU	Executive Director	2026/02/12	Financial statement audit	General review of group audit reporting deliverables for Nantes component	4.0
Maxence Leroy	Senior	2026/02/12	Financial statement audit	General review of group audit reporting deliverables for Nantes component	1.0
Michael Beam	Senior	2026/02/12	Financial statement audit	Detail review of Substantive audit procedures for leases performed by staff auditor	1.5
Michael Beam	Senior	2026/02/12	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	8.0

Name	Rank	Date	Project Category	Description	Hours
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/12	Financial statement audit	Preparation of Substantive audit procedures for debt continued	5.0
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/12	Financial statement audit	Preparation of Substantive audit procedures for accrued liabilities	5.0
Pooja Sharma	Staff/Assistant	2026/02/12	Financial statement audit	Tracking of statutory audit team interoffice instructions continued	2.0
Rob Young	Manager	2026/02/12	Financial statement audit	Review of trial balance tie out to the group scoping file.	0.5
Rob Young	Manager	2026/02/12	Financial statement audit	General review of Substantive audit procedures for leases performed by senior auditor	3.5
Rob Young	Manager	2026/02/12	Financial statement audit	Group scope review of entity level analytics and review of updates discussed with Courtney Messer.	4.0
Rodrigo Cezario Tirapele	Senior	2026/02/12	Financial statement audit	Detail review of revenue continued	7.5
Ross Bockbrader	Senior Manager	2026/02/12	Financial statement audit	General review of substantive audit procedures for inventory	0.6
Ross Bockbrader	Senior Manager	2026/02/12	Financial statement audit	General review of substantive audit procedures for inventory	1.1
Ross Bockbrader	Senior Manager	2026/02/12	Financial statement audit	Review of independence deliverables	2.5
Sharon Sebastian	Staff/Assistant	2026/02/12	Financial statement audit	Preparation of PP&E substantive audit procedures continued	2.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/12	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	3.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/12	Financial statement audit	Preparation of Substantive audit procedures for revenue testing continued	5.5
Thibault Grignon	Senior Manager	2026/02/12	Financial statement audit	General review of group audit reporting deliverables for Nantes component	2.0
Tommaso Giani	Manager	2026/02/12	Financial statement audit	General Review of Payroll procedures for group reporting	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/12	Financial statement audit	Preparation of component team forms	1.5
Zach Henry Fowler	Staff/Assistant	2026/02/12	Financial statement audit	Preparation of Substantive audit procedures for leases	2.5

Name	Rank	Date	Project Category	Description	Hours
Zach Henry Fowler	Staff/Assistant	2026/02/12	Financial statement audit	Preparing entity level overall analytical reviews as part of risk assessment procedures	4.5
Aaron Wilson	Senior Manager	2026/02/11	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor continued	0.5
Aaron Wilson	Senior Manager	2026/02/11	Financial statement audit	General review of Substantive audit procedures for accrued liabilities performed by senior auditor	3.0
Aaron Wilson	Senior Manager	2026/02/11	Financial statement audit	General review of Substantive audit procedures for revenue testing performed by senior auditor	3.0
Aaron Wilson	Senior Manager	2026/02/11	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	3.5
Alfonzo Maximiliano Mariano Robledo	Manager	2026/02/11	Financial statement audit	General review of revenue substantive workpapers for group reporting for Guadalajara entity	6.8
Aryan Jaiswal	Senior	2026/02/11	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Atira Currie	Staff/Assistant	2026/02/11	Financial statement audit	Testing of trade receivables continued	7.5
Ayushi Keshwani	Senior	2026/02/11	Financial statement audit	Detail review of debt substantive workpapers	4.0
Ayushi Keshwani	Senior	2026/02/11	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	7.0
Courtney Messer	Senior	2026/02/11	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/11	Financial statement audit	Detail review of Substantive audit procedures for purchase price accounting performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/11	Financial statement audit	Discussion of open items with Jeff Kochy, LABL Accounting Manager	1.0
Courtney Messer	Senior	2026/02/11	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	2.5
Courtney Messer	Senior	2026/02/11	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor continued	2.5

Name	Rank	Date	Project Category	Description	Hours
Courtney Messer	Senior	2026/02/11	Financial statement audit	Addressing review comments on group scoping analysis	4.5
Filippo Pascucci	Staff/Assistant	2026/02/11	Financial statement audit	Preparing Inventory cut-off procedures	8.0
Ike R Samuel	Staff/Assistant	2026/02/11	Financial statement audit	DID General Ledger Analyzer preparation	4.0
Jennifer Meier	Senior Manager	2026/02/11	Financial statement audit	Discussions on the tax provision status with the client, what we may be able to receive over the next week. and the state/up items	0.5
Joe Muraca	Partner/Principal	2026/02/11	Financial statement audit	General review of Substantive audit procedures for goodwill and intangibles	1.0
Karl Rothfuss	Partner/Principal	2026/02/11	Financial statement audit	General review of Tax Provision prepared by tax team	2.0
Kunal Malhotra	Senior	2026/02/11	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	2.0
Kunal Malhotra	Senior	2026/02/11	Financial statement audit	Detail review of Substantive audit procedures for facility closure expense performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/11	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/11	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/11	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor	3.0
Kyla Maxwell	Staff/Assistant	2026/02/11	Financial statement audit	Preparation of Substantive audit procedures for inventory	2.0
Kyla Maxwell	Staff/Assistant	2026/02/11	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold	4.0
Kyla Maxwell	Staff/Assistant	2026/02/11	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold	6.0
LAPO ERCOLI	Partner/Principal	2026/02/11	Financial statement audit	General review of revenue and expense workpapers for group reporting deliverables	2.0

Name	Rank	Date	Project Category	Description	Hours
Liam Dippenaar	Staff/Assistant	2026/02/11	Financial statement audit	Preparation of revenue testing for Adelaide Wine & Spirits	7.5
Maria Francesca Della Valle	Senior	2026/02/11	Financial statement audit	Detail reviewing Inventory cut-off procedures	8.0
Marian Guadalupe Perez	Senior	2026/02/11	Financial statement audit	Detail review of cash substantive workpapers for Guadalajara entity	9.0
Maxence Leroy	Senior	2026/02/11	Financial statement audit	General review of group audit reporting deliverables for Nantes component	1.0
Michael Beam	Senior	2026/02/11	Financial statement audit	Completion of 107-A workpapers related to Datamatics as a service organization.	1.0
Michael Beam	Senior	2026/02/11	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor continued	3.0
Michael Beam	Senior	2026/02/11	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	6.5
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/11	Financial statement audit	Preparation of Substantive audit procedures for payroll testing	5.0
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/11	Financial statement audit	Preparation of Substantive audit procedures for debt continued	5.0
Pooja Sharma	Staff/Assistant	2026/02/11	Financial statement audit	Tracking of statutory audit team interoffice instructions continued	2.0
Rob Young	Manager	2026/02/11	Financial statement audit	General review of Substantive audit procedures for leases performed by senior auditor	0.5
Rob Young	Manager	2026/02/11	Financial statement audit	General review of group reporting analysis to identify in-scope entities	1.5
Rodrigo Cezario Tirapele	Senior	2026/02/11	Financial statement audit	Detail review of revenue continued	7.5
Ross Bockbrader	Senior Manager	2026/02/11	Financial statement audit	General review of substantive audit procedures for goodwill and intangibles	0.1
Ross Bockbrader	Senior Manager	2026/02/11	Financial statement audit	Coordinating with component teams on audit deliverables	0.1
Ross Bockbrader	Senior Manager	2026/02/11	Financial statement audit	General review of substantive audit procedures for inventory	0.1

Name	Rank	Date	Project Category	Description	Hours
Sharon Sebastian	Staff/Assistant	2026/02/11	Financial statement audit	Preparation of PP&E substantive audit procedures	4.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/11	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	4.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/11	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	6.5
Thibault Grignon	Senior Manager	2026/02/11	Financial statement audit	General review of group audit reporting deliverables for Nantes component	4.0
Tommaso Giani	Manager	2026/02/11	Financial statement audit	Review of external confirmations and audit SOW	2.0
Zach Henry Fowler	Staff/Assistant	2026/02/11	Financial statement audit	Documentation of required IT forms	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/11	Financial statement audit	Preparation of Substantive audit procedures for leases	1.5
Zach Henry Fowler	Staff/Assistant	2026/02/11	Financial statement audit	Topside Journal Entry Testing preparation (workpaper JE.04)	1.5
Zach Henry Fowler	Staff/Assistant	2026/02/11	Financial statement audit	Topside Journal Entry Testing	1.5
Zach Henry Fowler	Staff/Assistant	2026/02/11	Financial statement audit	Performing required procedures for Flexcoat accounts receivable	2.0
Zach Henry Fowler	Staff/Assistant	2026/02/11	Financial statement audit	Preparation of Assets held for sale testing	6.0
Aaron Wilson	Senior Manager	2026/02/10	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	1.5
Aaron Wilson	Senior Manager	2026/02/10	Financial statement audit	General review of Substantive audit procedures for accounts receivable performed by senior auditor continued	2.0
Aaron Wilson	Senior Manager	2026/02/10	Financial statement audit	General review of Substantive audit procedures for payroll testing performed by senior auditor	2.5
Aryan Jaiswal	Senior	2026/02/10	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Atira Currie	Staff/Assistant	2026/02/10	Financial statement audit	Testing of trade receivables continued	7.5
Courtney Messer	Senior	2026/02/10	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	3.5

Name	Rank	Date	Project Category	Description	Hours
Courtney Messer	Senior	2026/02/10	Financial statement audit	Detail review of Substantive audit procedures for purchase price accounting performed by staff auditor	9.0
Filippo Pascucci	Staff/Assistant	2026/02/10	Financial statement audit	Preparing Inventory workpapers	8.0
Ike R Samuel	Staff/Assistant	2026/02/10	Financial statement audit	Preparation of DID General Ledger Analyzer	4.0
Iris Ann Tolentino Lubis	Senior	2026/02/10	Financial statement audit	DID general ledger analyzer preparation continued	1.0
James Peter Lawes	Partner/Principal	2026/02/10	Financial statement audit	Partner review of inventory substantive workpapers for group reporting	1.5
Joe Muraca	Partner/Principal	2026/02/10	Financial statement audit	General review of Substantive audit procedures for goodwill and intangibles	2.0
Julio Alberto Castaneda	Manager	2026/02/10	Financial statement audit	Provided support in the review of the merger process carried out by the company with its related party.	1.0
Kunal Malhotra	Senior	2026/02/10	Financial statement audit	Detail review of Substantive audit procedures for accrued liabilities performed by staff auditor	1.0
Kunal Malhotra	Senior	2026/02/10	Financial statement audit	Detail review of Substantive audit procedures for accrued liabilities performed by staff auditor continued	1.0
Kunal Malhotra	Senior	2026/02/10	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	1.0
Kunal Malhotra	Senior	2026/02/10	Financial statement audit	Detail review of Substantive audit procedures for facility closure expense performed by staff auditor	2.0
Kunal Malhotra	Senior	2026/02/10	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	2.0
Kunal Malhotra	Senior	2026/02/10	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor continued	2.0
Kyla Maxwell	Staff/Assistant	2026/02/10	Financial statement audit	Preparation of Substantive audit procedures for inventory continued	5.0
Kyla Maxwell	Staff/Assistant	2026/02/10	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold continued	7.0

Name	Rank	Date	Project Category	Description	Hours
LAPO ERCOLI	Partner/Principal	2026/02/10	Financial statement audit	General review and update on impact of Chapter 11 on going concern assessment	4.0
Liam Dippenaar	Staff/Assistant	2026/02/10	Financial statement audit	Preparation of revenue testing for Adelaide Wine & Spirits	7.5
MADHAVA MUPPURI	Senior	2026/02/10	Financial statement audit	Preparation of financial statement tie out	11.0
Maria Francesca Della Valle	Senior	2026/02/10	Financial statement audit	General review and update on impact of Chapter 11 on going concern assessment	8.0
Marian Guadalupe Perez	Senior	2026/02/10	Financial statement audit	Detail review of audit strategy memo for Guadalajara entity	9.0
Michael Beam	Senior	2026/02/10	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	3.0
Michael Beam	Senior	2026/02/10	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	9.0
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/10	Financial statement audit	Preparation of Substantive audit procedures for debt	5.0
Pooja Sharma	Staff/Assistant	2026/02/10	Financial statement audit	Tracking of statutory audit team interoffice instructions continued	4.0
Rob Young	Manager	2026/02/10	Financial statement audit	Year-end financial statement mapping review.	2.0
Rob Young	Manager	2026/02/10	Financial statement audit	Year-end group scoping review.	4.0
Rodrigo Cezario Tirapele	Senior	2026/02/10	Financial statement audit	Detail review of revenue continued	7.5
Ross Bockbrader	Senior Manager	2026/02/10	Financial statement audit	General review of substantive audit procedures for inventory	0.1
Ross Bockbrader	Senior Manager	2026/02/10	Financial statement audit	General review of goodwill and intangibles and coordination with specialists	0.1
Ross Bockbrader	Senior Manager	2026/02/10	Financial statement audit	Procedures to monitor engagement budgeting and economics	0.9
Ross Bockbrader	Senior Manager	2026/02/10	Financial statement audit	Coordinating with component teams on audit deliverables	1.6
Ross Bockbrader	Senior Manager	2026/02/10	Financial statement audit	General review of substantive audit procedures for inventory	4.0
Sharon Sebastian	Staff/Assistant	2026/02/10	Financial statement audit	Preparation of financial statement tie out continued	10.0

Name	Rank	Date	Project Category	Description	Hours
Shobhit Khatri	Manager	2026/02/10	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	3.0
Shobhit Khatri	Manager	2026/02/10	Financial statement audit	General review of Substantive audit procedures for accrued liabilities performed by senior auditor	4.0
Shobhit Khatri	Manager	2026/02/10	Financial statement audit	General review of Substantive audit procedures for payroll testing performed by senior auditor	4.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/10	Financial statement audit	Preparation of Substantive audit procedures for revenue testing continued	10.0
Thibault Grignon	Senior Manager	2026/02/10	Financial statement audit	General review of group audit reporting deliverables for Nantes component	4.0
Tommaso Giani	Manager	2026/02/10	Financial statement audit	General review and update on impact of Chapter 11 on going concern assessment	3.0
Valeria Caradonna	Senior	2026/02/10	Financial statement audit	Reviewing Inventory workpapers	9.0
Aaron Wilson	Senior Manager	2026/02/09	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	1.7
Aaron Wilson	Senior Manager	2026/02/09	Financial statement audit	General review of Substantive audit procedures for accounts receivable performed by senior auditor	2.0
Aaron Wilson	Senior Manager	2026/02/09	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	3.3
Andrea Cannata	Senior	2026/02/09	Financial statement audit	Produce GL Analyzer	6.0
Aryan Jaiswal	Senior	2026/02/09	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Atira Currie	Staff/Assistant	2026/02/09	Financial statement audit	Testing of trade receivables	7.5
Courtney Messer	Senior	2026/02/09	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/09	Financial statement audit	Addressing review comments on group scoping analysis	1.0
Courtney Messer	Senior	2026/02/09	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor continued	10.5

Name	Rank	Date	Project Category	Description	Hours
Filippo Pascucci	Staff/Assistant	2026/02/09	Financial statement audit	Reviewing Inventory workpapers	8.0
Iris Ann Tolentino Lubis	Senior	2026/02/09	Financial statement audit	DID general ledger analyzer preparation	1.0
James Peter Lawes	Partner/Principal	2026/02/09	Financial statement audit	Partner review of group reporting work on Trade receivables	1.0
Krishna Mohapatra	Senior	2026/02/09	Financial statement audit	Monitoring and tracking statutory audit status	4.0
Kunal Malhotra	Senior	2026/02/09	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	1.0
Kunal Malhotra	Senior	2026/02/09	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	1.0
Kunal Malhotra	Senior	2026/02/09	Financial statement audit	Detail review of Substantive audit procedures for accrued liabilities performed by staff auditor	2.0
Kunal Malhotra	Senior	2026/02/09	Financial statement audit	Preparation of financial statement tie out	2.0
Kunal Malhotra	Senior	2026/02/09	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor	5.0
Kyla Maxwell	Staff/Assistant	2026/02/09	Financial statement audit	Preparation of Substantive audit procedures for inventory continued	5.0
Kyla Maxwell	Staff/Assistant	2026/02/09	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold	6.5
Liam Dippenaar	Staff/Assistant	2026/02/09	Financial statement audit	Preparation of revenue testing for Adelaide Wine & Spirits	7.5
MADHAVA MUPPURI	Senior	2026/02/09	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	5.0
MADHAVA MUPPURI	Senior	2026/02/09	Financial statement audit	Preparation of financial statement tie out	6.0
Maria Francesca Della Valle	Senior	2026/02/09	Financial statement audit	Review of external confirmations received and account receivables cut-off	8.0
Marian Guadalupe Perez	Senior	2026/02/09	Financial statement audit	Detail review of accounts payable and accrual substantive workpapers for Guadalajara entity	9.0

Name	Rank	Date	Project Category	Description	Hours
Michael Beam	Senior	2026/02/09	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor continued	1.0
Michael Beam	Senior	2026/02/09	Financial statement audit	Detail review of Substantive audit procedures for leases performed by staff auditor	4.0
Michael Beam	Senior	2026/02/09	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	6.0
Michael Beam	Senior	2026/02/09	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	7.0
Pooja Sharma	Staff/Assistant	2026/02/09	Financial statement audit	Tracking of statutory audit team interoffice instructions	4.0
Rob Young	Manager	2026/02/09	Financial statement audit	Review of Q4 entry booked by management and discussion of procedures to be performed.	1.5
Rodrigo Cezario Tirapele	Senior	2026/02/09	Financial statement audit	Detail review of revenue	7.5
Ross Bockbrader	Senior Manager	2026/02/09	Financial statement audit	General review of goodwill and intangibles and coordination with specialists	1.0
Ross Bockbrader	Senior Manager	2026/02/09	Financial statement audit	Coordinating with component teams on audit deliverables	1.3
Ross Bockbrader	Senior Manager	2026/02/09	Financial statement audit	General review of substantive audit procedures for inventory	4.5
Sharon Sebastian	Staff/Assistant	2026/02/09	Financial statement audit	Preparation of PP&E substantive audit procedures	3.0
Sharon Sebastian	Staff/Assistant	2026/02/09	Financial statement audit	Preparation of financial statement tie out	8.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/09	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	1.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/09	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	10.5
Tommaso Giani	Manager	2026/02/09	Financial statement audit	Review of allowance for doubtful accounts workpapers	2.0
Tyler Martus	Executive Director	2026/02/09	Financial statement audit	Review of BEPS Pillar 2 that discusses the treatment of impairment	0.5

Name	Rank	Date	Project Category	Description	Hours
				for purposes of safe harbor considerations	
Zach Henry Fowler	Staff/Assistant	2026/02/09	Financial statement audit	Preparation of Substantive audit procedures for leases	1.5
Zach Henry Fowler	Staff/Assistant	2026/02/09	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	2.0
Zach Henry Fowler	Staff/Assistant	2026/02/09	Financial statement audit	Preparing journal entry testing	8.0
Zach Henry Fowler	Staff/Assistant	2026/02/09	Financial statement audit	Preparing Fraud Risk Journal entry testing and topside journal entry testing	8.0
Aaron Wilson	Senior Manager	2026/02/08	Financial statement audit	General review of Substantive audit procedures for revenue testing performed by senior auditor	3.0
Courtney Messer	Senior	2026/02/08	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	1.5
Courtney Messer	Senior	2026/02/08	Financial statement audit	Detail review of Trial Balances	2.0
Kristin List	Executive Director	2026/02/08	Financial statement audit	Second Level review of Starport Business Combination workpapers	3.0
Kyla Maxwell	Staff/Assistant	2026/02/08	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold continued	1.0
Kyla Maxwell	Staff/Assistant	2026/02/08	Financial statement audit	Preparation of Substantive audit procedures for inventory continued	3.0
Michael Beam	Senior	2026/02/08	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	1.0
Michael Beam	Senior	2026/02/08	Financial statement audit	Detail review of Substantive audit procedures for leases performed by staff auditor	3.0
Aysema Demir	Senior Manager	2026/02/07	Financial statement audit	General review of cash, accounts receivable, and inventory workpapers prepared by audit team	9.0
Ceren Cetinkaya	Staff	2026/02/07	Financial statement audit	Preparation of standard workpapers, Revenue, Review of revenue rebate contracts, performed revenue test of details, revenue cut-off.	10.0
Efekan Dincer	Senior	2026/02/07	Financial statement audit	Review of standard workpapers - Revenue and drafted CT forms.	10.0

Name	Rank	Date	Project Category	Description	Hours
Ozge Pala	Executive Director	2026/02/07	Financial statement audit	General review of required standard workpapers prepared by audit team	2.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/07	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	6.0
Zach Henry Fowler	Staff/Assistant	2026/02/07	Financial statement audit	Preparing entity level overall analytical reviews as part of risk assessment procedures	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/07	Financial statement audit	Preparing Canvas file for archiving	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/07	Financial statement audit	Preparing Canvas file for archiving	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/07	Financial statement audit	Preparation of Substantive audit procedures for equity	2.8
Aaron Elmy	Staff/Assistant	2026/02/06	Financial statement audit	Testing of revenue continued	7.5
Aaron Wilson	Senior Manager	2026/02/06	Financial statement audit	General review of Substantive audit procedures for accounts receivable performed by senior auditor	1.0
Aaron Wilson	Senior Manager	2026/02/06	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	3.0
Aaron Wilson	Senior Manager	2026/02/06	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor continued	4.0
Aryan Jaiswal	Senior	2026/02/06	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Brent Laurier	Staff	2026/02/06	Financial statement audit	Preparation of revenue workpapers for Malgadem entity as part of group reporting procedures	3.0
Courtney Messer	Senior	2026/02/06	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor continued	1.0
Courtney Messer	Senior	2026/02/06	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	1.0
Courtney Messer	Senior	2026/02/06	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor continued	2.5
Courtney Messer	Senior	2026/02/06	Financial statement audit	Preparation of summary review memorandum and related attachments	2.5

Name	Rank	Date	Project Category	Description	Hours
Ike R Samuel	Staff/Assistant	2026/02/06	Financial statement audit	DID General Ledger Analyzer preparation	2.0
Kristin List	Executive Director	2026/02/06	Financial statement audit	General review debt, cash, accounts payable	5.0
Kunal Malhotra	Senior	2026/02/06	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	2.0
Kunal Malhotra	Senior	2026/02/06	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	3.0
Kunal Malhotra	Senior	2026/02/06	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor	5.0
Kyla Maxwell	Staff/Assistant	2026/02/06	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold	3.0
Kyla Maxwell	Staff/Assistant	2026/02/06	Financial statement audit	Preparation of Substantive audit procedures for inventory continued	4.0
LAPO ERCOLI	Partner/Principal	2026/02/06	Financial statement audit	General review of revenue and expense workpapers for group reporting deliverables	3.0
MADHAVA MUPPURI	Senior	2026/02/06	Financial statement audit	Preparation of financial statement tie out continued	4.0
MADHAVA MUPPURI	Senior	2026/02/06	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	7.0
Maria Francesca Della Valle	Senior	2026/02/06	Financial statement audit	Review of costs of good sold workpaper	8.0
Marian Guadalupe Perez	Senior	2026/02/06	Financial statement audit	Detail review of cash substantive workpapers for Guadalajara entity	10.0
MATTHIEU BARREAU	Executive Director	2026/02/06	Financial statement audit	General review of group audit reporting deliverables for Nantes component	4.0
Michael Beam	Senior	2026/02/06	Financial statement audit	Review of received deliverables for completeness and accuracy.	1.0
Michael Beam	Senior	2026/02/06	Financial statement audit	Coordinating with component teams on audit deliverables continued	1.0
Michael Beam	Senior	2026/02/06	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	6.0

Name	Rank	Date	Project Category	Description	Hours
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/06	Financial statement audit	Preparation of Substantive audit procedures for accounts payable	5.0
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/06	Financial statement audit	Preparation of Substantive audit procedures for debt	5.0
Rob Young	Manager	2026/02/06	Financial statement audit	General review of Substantive audit procedures for equity performed by senior auditor continued	3.0
Ross Bockbrader	Senior Manager	2026/02/06	Financial statement audit	Coordinating with component teams on audit deliverables continued	0.1
Ross Bockbrader	Senior Manager	2026/02/06	Financial statement audit	Coordinating with component teams on audit deliverables continued	0.4
Sharon Sebastian	Staff/Assistant	2026/02/06	Financial statement audit	Preparation of PP&E substantive audit procedures continued	4.0
Sharon Sebastian	Staff/Assistant	2026/02/06	Financial statement audit	Preparation of financial statement tie out	5.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/06	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	3.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/06	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	3.5
Stien Bruynooghe	Staff	2026/02/06	Financial statement audit	Preparation of cash workpapers for Malgadem entity as part of group reporting procedures	1.0
Thibault Grignon	Senior Manager	2026/02/06	Financial statement audit	General review of group audit reporting deliverables for Nantes component	2.0
Thibault Verhelle	Senior	2026/02/06	Financial statement audit	Group reporting - subsequent events + Statutory wrap up	2.0
Zach Henry Fowler	Staff/Assistant	2026/02/06	Financial statement audit	Obtaining, organizing, and preparing inventory component team forms for inventory observations	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/06	Financial statement audit	Preparation of Substantive audit procedures for leases	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/06	Financial statement audit	Preparation of Substantive audit procedures for equity	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/06	Financial statement audit	Eximpro, JE testing, file clean up	4.0
Aaron Elmy	Staff/Assistant	2026/02/05	Financial statement audit	Testing of revenue continued	4.0

Name	Rank	Date	Project Category	Description	Hours
Aaron Wilson	Senior Manager	2026/02/05	Financial statement audit	General review of Substantive audit procedures for accrued liabilities performed by senior auditor	1.0
Aaron Wilson	Senior Manager	2026/02/05	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor continued	3.0
Alfonzo Maximiliano Mariano Robledo	Manager	2026/02/05	Financial statement audit	General review of revenue substantive workpapers for group reporting for Guadalajara entity	1.4
Aryan Jaiswal	Senior	2026/02/05	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Ayushi Keshwani	Senior	2026/02/05	Financial statement audit	Detail review of Substantive audit procedures for debt performed by staff auditor continued	1.0
Courtney Messer	Senior	2026/02/05	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor continued	0.5
Courtney Messer	Senior	2026/02/05	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	1.0
Courtney Messer	Senior	2026/02/05	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	3.0
Courtney Messer	Senior	2026/02/05	Financial statement audit	Preparation of summary review memorandum and related attachments	4.5
James Peter Lawes	Partner/Principal	2026/02/05	Financial statement audit	Partner review of cash substantive workpapers for group reporting	2.0
Jennifer Meier	Senior Manager	2026/02/05	Financial statement audit	Review of the tax scoping workpaper for the deferred and current provision continued	0.5
Jennifer Meier	Senior Manager	2026/02/05	Financial statement audit	Review of the tax scoping workpaper for the deferred and current provision	1.0
Joe Muraca	Partner/Principal	2026/02/05	Financial statement audit	General review of summary review memorandum, related attachments, and draft financial statements	2.0
Joe Wohlleb	Partner/Principal	2026/02/05	Financial statement audit	Review of the tax scoping workpaper for the deferred and current provision	1.0

Name	Rank	Date	Project Category	Description	Hours
Julio Alberto Castaneda	Manager	2026/02/05	Financial statement audit	Provided support in the review of the merger process carried out by the company with its related party.	8.0
Karl Rothfuss	Partner/Principal	2026/02/05	Financial statement audit	General review of Tax Provision prepared by tax team	2.0
Kristin List	Executive Director	2026/02/05	Financial statement audit	General review debt, cash, accounts payable	2.0
Kunal Malhotra	Senior	2026/02/05	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	1.0
Kunal Malhotra	Senior	2026/02/05	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor continued	2.0
Kyla Maxwell	Staff/Assistant	2026/02/05	Financial statement audit	Preparation of Substantive audit procedures for inventory	8.0
LAPO ERCOLI	Partner/Principal	2026/02/05	Financial statement audit	General review of inventory workpapers for group reporting deliverables	4.0
MADHAVA MUPPURI	Senior	2026/02/05	Financial statement audit	Preparation of financial statement tie out	11.0
Maria Francesca Della Valle	Senior	2026/02/05	Financial statement audit	Review of costs of good sold workpaper	8.0
Marian Guadalupe Perez	Senior	2026/02/05	Financial statement audit	Detail review of cash substantive workpapers for Guadalajara entity	9.0
Michael Beam	Senior	2026/02/05	Financial statement audit	Review of current status of component teams deliverables and drafting of email to request overdue items.	0.5
Michael Beam	Senior	2026/02/05	Financial statement audit	Coordinating with component teams on audit deliverables	0.5
Michael Beam	Senior	2026/02/05	Financial statement audit	Review of overall analytical procedures for specific and specified scope entities continued.	2.0
Michael Beam	Senior	2026/02/05	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	2.0
Michael Beam	Senior	2026/02/05	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor continued	5.5

Name	Rank	Date	Project Category	Description	Hours
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/05	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing continued	10.0
Pooja Sharma	Staff/Assistant	2026/02/05	Financial statement audit	Tracking of statutory audit team interoffice instructions	2.0
Rob Young	Manager	2026/02/05	Financial statement audit	General review of Substantive audit procedures for equity performed by senior auditor	6.5
Ross Bockbrader	Senior Manager	2026/02/05	Financial statement audit	Coordinating with component teams on audit deliverables	0.5
Sharon Sebastian	Staff/Assistant	2026/02/05	Financial statement audit	Preparation of PP&E substantive audit procedures continued	9.0
Sophia Gabrielle Staub	Staff/Assistant	2026/02/05	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	1.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/05	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	7.0
Thibault Grignon	Senior Manager	2026/02/05	Financial statement audit	General review of group audit reporting deliverables for Nantes component	1.0
Tommaso Giani	Manager	2026/02/05	Financial statement audit	General review of inventory workpapers	4.0
Zach Henry Fowler	Staff/Assistant	2026/02/05	Financial statement audit	Preparation of Substantive audit procedures for equity continued	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/05	Financial statement audit	Preparation of Substantive audit procedures for leases continued	2.0
Zach Henry Fowler	Staff/Assistant	2026/02/05	Financial statement audit	Preparation of required procedures for Eximpro	5.0
Aaron Wilson	Senior Manager	2026/02/04	Financial statement audit	General review of Substantive audit procedures for revenue recognition under ASC606performed by senior auditor	1.0
Aaron Wilson	Senior Manager	2026/02/04	Financial statement audit	General review of Substantive audit procedures for accrued liabilities performed by senior auditor	1.0
Aaron Wilson	Senior Manager	2026/02/04	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	2.0

Name	Rank	Date	Project Category	Description	Hours
Aaron Wilson	Senior Manager	2026/02/04	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor continued	5.0
Alfonzo Maximiliano Mariano Robledo	Manager	2026/02/04	Financial statement audit	General review of revenue substantive workpapers for group reporting for Guadalajara entity	6.8
Ayushi Keshwani	Senior	2026/02/04	Financial statement audit	Detail review of Substantive audit procedures for debt performed by staff auditor continued	1.0
Courtney Messer	Senior	2026/02/04	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	0.5
Courtney Messer	Senior	2026/02/04	Financial statement audit	Coordinating with component teams on audit deliverables	1.0
Courtney Messer	Senior	2026/02/04	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor continued	2.0
Courtney Messer	Senior	2026/02/04	Financial statement audit	Preparation of summary review memorandum and related attachments	3.5
Courtney Messer	Senior	2026/02/04	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	4.5
Iris Ann Tolentino Lubis	Senior	2026/02/04	Financial statement audit	DID general ledger analyzer preparation continued	4.0
Jennifer Meier	Senior Manager	2026/02/04	Financial statement audit	Review of the tax scoping workpaper for the deferred and current provision.	1.0
Joe Muraca	Partner/Principal	2026/02/04	Financial statement audit	General review of summary review memorandum, related attachments, and draft financial statements	2.0
Kristin List	Executive Director	2026/02/04	Financial statement audit	General review debt, cash, accounts payable	2.0
Kunal Malhotra	Senior	2026/02/04	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor continued	1.0
Kunal Malhotra	Senior	2026/02/04	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor	1.0
Kunal Malhotra	Senior	2026/02/04	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor continued	1.0

Name	Rank	Date	Project Category	Description	Hours
Kunal Malhotra	Senior	2026/02/04	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/04	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	2.0
Kyla Maxwell	Staff/Assistant	2026/02/04	Financial statement audit	Preparation of Substantive audit procedures for inventory continued	2.5
Kyla Maxwell	Staff/Assistant	2026/02/04	Financial statement audit	Preparation of Substantive audit procedures for inventory continued	9.0
Maria Francesca Della Valle	Senior	2026/02/04	Financial statement audit	Review of allowance for doubtful accounts workpapers	8.0
Marian Guadalupe Perez	Senior	2026/02/04	Financial statement audit	Detail review of cost of goods sold substantive workpapers for Guadalajara entity	9.0
Michael Beam	Senior	2026/02/04	Financial statement audit	Review of overall analytical procedures for specific and specified scope entities.	2.0
Michael Beam	Senior	2026/02/04	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor continued	2.5
Michael Beam	Senior	2026/02/04	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	7.0
Miguel Angel Moreno	Senior	2026/02/04	Financial statement audit	Detail review of audit strategy memo for Guadalajara entity	8.0
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/04	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	10.0
Rob Young	Manager	2026/02/04	Financial statement audit	General review of Substantive audit procedures for leases performed by senior auditor continued	0.5
Rob Young	Manager	2026/02/04	Financial statement audit	General review of entity level overall analytical reviews as part of risk assessment procedures	1.0
Rob Young	Manager	2026/02/04	Financial statement audit	General review of Substantive audit procedures for equity performed by senior auditor	6.5

Name	Rank	Date	Project Category	Description	Hours
Ross Bockbrader	Senior Manager	2026/02/04	Financial statement audit	General review of substantive audit procedures for equity	0.1
Sachin Aggarwal	Manager	2026/02/04	Financial statement audit	General review of Substantive audit procedures for PP&E performed by senior auditor	0.5
Sachin Aggarwal	Manager	2026/02/04	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	0.5
Sajal Sharma	Senior Manager	2026/02/04	Financial statement audit	Monitoring and tracking statutory audit status	3.0
Sharon Sebastian	Staff/Assistant	2026/02/04	Financial statement audit	Preparation of payroll substantive audit procedures	0.5
Sharon Sebastian	Staff/Assistant	2026/02/04	Financial statement audit	Preparation of PP&E substantive audit procedures continued	0.5
Shobhit Khatri	Manager	2026/02/04	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	2.0
Shobhit Khatri	Manager	2026/02/04	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	3.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/04	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	3.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/04	Financial statement audit	Preparing out-of-scope analytics for GROUP.10 continued	8.0
Thibault Grignon	Senior Manager	2026/02/04	Financial statement audit	General review of group audit reporting deliverables for Nantes component	1.0
Tommaso Giani	Manager	2026/02/04	Financial statement audit	General review of inventory workpapers	2.0
Zach Henry Fowler	Staff/Assistant	2026/02/04	Financial statement audit	Preparation of Substantive audit procedures for equity	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/04	Financial statement audit	Preparation of Substantive audit procedures for leases	5.0
Zach Henry Fowler	Staff/Assistant	2026/02/04	Financial statement audit	Preparation of OAR risk assessment analytics for out of scope entities	5.5
Aaron Elmy	Staff/Assistant	2026/02/03	Financial statement audit	Testing of revenue	7.5
Aaron Wilson	Senior Manager	2026/02/03	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	1.0

Name	Rank	Date	Project Category	Description	Hours
Aaron Wilson	Senior Manager	2026/02/03	Financial statement audit	General review of Substantive audit procedures for revenue testing performed by senior auditor	1.0
Aaron Wilson	Senior Manager	2026/02/03	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	2.0
Aaron Wilson	Senior Manager	2026/02/03	Financial statement audit	General review of Substantive audit procedures for accounts receivable performed by senior auditor	3.0
Aryan Jaiswal	Senior	2026/02/03	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Ayushi Keshwani	Senior	2026/02/03	Financial statement audit	Detail review of Substantive audit procedures for debt performed by staff auditor continued	4.0
Courtney Messer	Senior	2026/02/03	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor continued	0.5
Courtney Messer	Senior	2026/02/03	Financial statement audit	Preparation of summary review memorandum and related attachments continued	0.5
Courtney Messer	Senior	2026/02/03	Financial statement audit	Detail review of Substantive audit procedures for equity performed by staff auditor	1.5
Courtney Messer	Senior	2026/02/03	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor continued	2.5
Courtney Messer	Senior	2026/02/03	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	2.5
Courtney Messer	Senior	2026/02/03	Financial statement audit	Detail review of Substantive audit procedures for revenue recognition under ASC606 performed by staff auditor	5.0
Joe Muraca	Partner/Principal	2026/02/03	Financial statement audit	General review of summary review memorandum, related attachments, and draft financial statements	2.0
Joe Wohlleb	Partner/Principal	2026/02/03	Financial statement audit	Review of the tax scoping workpaper for the deferred and current provision	1.0
Kunal Malhotra	Senior	2026/02/03	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	1.0

Name	Rank	Date	Project Category	Description	Hours
Kunal Malhotra	Senior	2026/02/03	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor continued	2.0
Kunal Malhotra	Senior	2026/02/03	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	3.0
Kunal Malhotra	Senior	2026/02/03	Financial statement audit	Detail review of Substantive audit procedures on other areas - intercompany, facility closure	4.0
Kyla Maxwell	Staff/Assistant	2026/02/03	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold continued	4.0
Kyla Maxwell	Staff/Assistant	2026/02/03	Financial statement audit	Preparation of Substantive audit procedures for inventory	7.5
Maria Francesca Della Valle	Senior	2026/02/03	Financial statement audit	“Roll-forward” procedures of inventory counts and inventory valuation analysis	8.0
Marian Guadalupe Perez	Senior	2026/02/03	Financial statement audit	Detail review of cost of goods sold substantive workpapers for Guadalajara entity	9.0
Michael Beam	Senior	2026/02/03	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	1.0
Michael Beam	Senior	2026/02/03	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	5.0
Michael Beam	Senior	2026/02/03	Financial statement audit	Detail review of Substantive audit procedures for leases performed by staff auditor	5.5
Miguel Angel Moreno	Senior	2026/02/03	Financial statement audit	Detail review of audit strategy memo for Guadalajara entity	8.0
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/03	Financial statement audit	Preparation of Substantive audit procedures for debt continued	10.0
Pooja Sharma	Staff/Assistant	2026/02/03	Financial statement audit	Tracking of statutory audit team interoffice instructions continued	4.0
Rob Young	Manager	2026/02/03	Financial statement audit	General review of Substantive audit procedures for inventory performed by senior auditor	0.5

Name	Rank	Date	Project Category	Description	Hours
Rob Young	Manager	2026/02/03	Financial statement audit	General review of Substantive audit procedures for leases performed by senior auditor continued	1.0
Rob Young	Manager	2026/02/03	Financial statement audit	General review of Substantive audit procedures for revenue recognition under ASC606 performed by senior auditor	1.0
Rob Young	Manager	2026/02/03	Financial statement audit	General review of Substantive audit procedures for equity performed by senior auditor	5.5
Ross Bockbrader	Senior Manager	2026/02/03	Financial statement audit	General review of substantive audit procedures for equity	0.8
Sharon Sebastian	Staff/Assistant	2026/02/03	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	1.0
Sharon Sebastian	Staff/Assistant	2026/02/03	Financial statement audit	Preparation of PP&E substantive audit procedures continued	8.0
Shobhit Khatri	Manager	2026/02/03	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	5.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/03	Financial statement audit	Helping wrap up scope and strategy	0.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/03	Financial statement audit	Preparing out-of-scope analytics for GROUP.10	0.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/03	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	11.0
Thibault Grignon	Senior Manager	2026/02/03	Financial statement audit	General review of group audit reporting deliverables for Nantes component	1.0
Tommaso Giani	Manager	2026/02/03	Financial statement audit	General review of inventory workpapers	2.0
Zach Henry Fowler	Staff/Assistant	2026/02/03	Financial statement audit	Preparation of Substantive audit procedures for leases	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/03	Financial statement audit	Preparation of Substantive audit procedures for equity	1.0
Zach Henry Fowler	Staff/Assistant	2026/02/03	Financial statement audit	Preparation of OAR risk assessment analytics for out-of-scope entities	4.0
Zach Henry Fowler	Staff/Assistant	2026/02/03	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	6.0

Name	Rank	Date	Project Category	Description	Hours
Aaron Wilson	Senior Manager	2026/02/02	Financial statement audit	General review of Substantive audit procedures for revenue recognition under ASC606performed by senior auditor	2.0
Aaron Wilson	Senior Manager	2026/02/02	Financial statement audit	General review of Substantive audit procedures for revenue testing performed by senior auditor	3.0
Aryan Jaiswal	Senior	2026/02/02	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Ayushi Keshwani	Senior	2026/02/02	Financial statement audit	Detail review of Substantive audit procedures for debt performed by staff auditor continued	5.0
Courtney Messer	Senior	2026/02/02	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor continued	3.5
Courtney Messer	Senior	2026/02/02	Financial statement audit	Preparation of summary review memorandum and related attachments	3.5
Courtney Messer	Senior	2026/02/02	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor continued	5.0
Joe Muraca	Partner/Principal	2026/02/02	Financial statement audit	General review of summary review memorandum, related attachments, and draft financial statements	2.0
Krishna Mohapatra	Senior	2026/02/02	Financial statement audit	Monitoring and tracking statutory audit status	4.0
Kristin List	Executive Director	2026/02/02	Financial statement audit	General review debt, cash, accounts payable	2.0
Kunal Malhotra	Senior	2026/02/02	Financial statement audit	Detail review of Substantive audit procedures for PP&E performed by staff auditor	1.0
Kunal Malhotra	Senior	2026/02/02	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	2.0
Kyla Maxwell	Staff/Assistant	2026/02/02	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold	4.0
Kyla Maxwell	Staff/Assistant	2026/02/02	Financial statement audit	Preparation of Substantive audit procedures for inventory continued	7.0
LAPO ERCOLI	Partner/Principal	2026/02/02	Financial statement audit	General review of inventory workpapers for group reporting deliverables	1.0

Name	Rank	Date	Project Category	Description	Hours
Maria Francesca Della Valle	Senior	2026/02/02	Financial statement audit	Preparation of samples for test of details	8.0
Marian Guadalupe Perez	Senior	2026/02/02	Financial statement audit	Detail review of inventory substantive workpapers for Guadalajara entity	9.0
MATTHIEU BARREAU	Executive Director	2026/02/02	Financial statement audit	General review of group audit reporting deliverables for Nantes component	2.0
Michael Beam	Senior	2026/02/02	Financial statement audit	Detail review of Substantive audit procedures for leases performed by staff auditor	1.0
Michael Beam	Senior	2026/02/02	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	2.0
Michael Beam	Senior	2026/02/02	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	7.0
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/02/02	Financial statement audit	Preparation of Substantive audit procedures for debt	10.0
Pooja Sharma	Staff/Assistant	2026/02/02	Financial statement audit	Tracking of statutory audit team interoffice instructions	3.5
Pooja Sharma	Staff/Assistant	2026/02/02	Financial statement audit	Tracking of statutory audit team interoffice instructions continued	4.0
Rob Young	Manager	2026/02/02	Financial statement audit	General review of Substantive audit procedures for equity performed by senior auditor	1.0
Rob Young	Manager	2026/02/02	Financial statement audit	General review of Substantive audit procedures for leases performed by senior auditor	2.0
Sharon Sebastian	Staff/Assistant	2026/02/02	Financial statement audit	Preparation of cash substantive audit procedures	9.0
Shobhit Khatri	Manager	2026/02/02	Financial statement audit	General review of Substantive audit procedures for accounts payable performed by senior auditor	4.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/02	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	4.5
Sophia Gabrielle Staub	Staff/Assistant	2026/02/02	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	6.0

Name	Rank	Date	Project Category	Description	Hours
Thibault Grignon	Senior Manager	2026/02/02	Financial statement audit	General review of group audit reporting deliverables for Nantes component	1.0
Tommaso Giani	Manager	2026/02/02	Financial statement audit	General review of inventory workpapers for group reporting deliverables	2.0
Vignesh PK	Senior	2026/02/02	Financial statement audit	General activity review	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/02	Financial statement audit	Preparation of Substantive audit procedures for equity	0.5
Zach Henry Fowler	Staff/Assistant	2026/02/02	Financial statement audit	Preparation of revenue substantive audit procedures	2.5
Zach Henry Fowler	Staff/Assistant	2026/02/02	Financial statement audit	Preparation of OAR risk assessment analytics for out-of-scope entities	3.5
Zach Henry Fowler	Staff/Assistant	2026/02/02	Financial statement audit	Preparation of Substantive audit procedures for leases	4.0
Aaron Wilson	Senior Manager	2026/02/01	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	1.0
Aaron Wilson	Senior Manager	2026/02/01	Financial statement audit	General review of Substantive audit procedures for revenue testing performed by senior auditor	2.0
Courtney Messer	Senior	2026/02/01	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor continued	0.5
Courtney Messer	Senior	2026/02/01	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	3.0
Kyla Maxwell	Staff/Assistant	2026/02/01	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold	2.0
Kyla Maxwell	Staff/Assistant	2026/02/01	Financial statement audit	Preparation of Substantive audit procedures for inventory	3.0
Michael Beam	Senior	2026/02/01	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	3.0
Ahmet Erden	Senior	2026/01/31	Financial statement audit	Performed reconciliation of scope in accounts subledgers to the general ledger.	10.0

Name	Rank	Date	Project Category	Description	Hours
Ceren Cetinkaya	Staff	2026/01/31	Financial statement audit	Preparation of standard workpapers, Trade Receivables, trade receivables confirmation procedures, trade receivables aging test, test of allowance for credit losses.	10.0
Courtney Messer	Senior	2026/01/31	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	1.0
Efekan Dincer	Senior	2026/01/31	Financial statement audit	Review of standard workpapers - Trade Receivables	10.0
Ike R Samuel	Staff/Assistant	2026/01/31	Financial statement audit	DID General Ledger Analyzer preparation	6.0
Kunal Malhotra	Senior	2026/01/31	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	1.0
Kunal Malhotra	Senior	2026/01/31	Financial statement audit	Detail review of Substantive audit procedures for payroll testing performed by staff auditor	1.0
Kunal Malhotra	Senior	2026/01/31	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	4.0
Ozge Pala	Executive Director	2026/01/31	Financial statement audit	Performed meeting with the team to understand ongoing procedures in audit. Performed meeting with the local management.	5.0
Sophia Gabrielle Staub	Staff/Assistant	2026/01/31	Financial statement audit	Preparation of Substantive audit procedures for revenue testing	5.0
Zach Henry Fowler	Staff/Assistant	2026/01/31	Financial statement audit	Preparation of Substantive audit procedures for leases	4.0
Aaron Wilson	Senior Manager	2026/01/30	Financial statement audit	General review of Substantive audit procedures for accounts receivable performed by senior auditor	1.5
Aaron Wilson	Senior Manager	2026/01/30	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	2.0
Aaron Wilson	Senior Manager	2026/01/30	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor continued	2.0

Name	Rank	Date	Project Category	Description	Hours
Anusree P	Senior	2026/01/30	Financial statement audit	Detail review of Substantive audit procedures for accrued liabilities performed by staff auditor	1.0
Anusree P	Senior	2026/01/30	Financial statement audit	Detail review of Substantive audit procedures for debt performed by staff auditor continued	4.0
Aryan Jaiswal	Senior	2026/01/30	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Courtney Messer	Senior	2026/01/30	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor continued	0.5
Courtney Messer	Senior	2026/01/30	Financial statement audit	Substantive audit procedures for operating expense testing	0.5
Courtney Messer	Senior	2026/01/30	Financial statement audit	Preparation of summary review memorandum and related attachments continued	5.8
Evelyne De Neve	Executive Director	2026/01/30	Financial statement audit	Statutory wrap up + group reporting	2.0
Joe Muraca	Partner/Principal	2026/01/30	Financial statement audit	General review of summary review memorandum, related attachments, and draft financial statements	2.0
Karl Rothfuss	Partner/Principal	2026/01/30	Financial statement audit	General review of Tax Provision prepared by tax team	2.0
Krishna Mohapatra	Senior	2026/01/30	Financial statement audit	Monitoring and tracking statutory audit status continued	2.0
Kunal Malhotra	Senior	2026/01/30	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor continued	1.0
Kunal Malhotra	Senior	2026/01/30	Financial statement audit	Detail review of Substantive audit procedures for cash performed by staff auditor	2.0
Kunal Malhotra	Senior	2026/01/30	Financial statement audit	Detail review of Substantive audit procedures for accounts payable performed by staff auditor	2.0
Kunal Malhotra	Senior	2026/01/30	Financial statement audit	Detail review of Substantive audit procedures for operating expense testing performed by staff auditor	5.0
Kyla Maxwell	Staff/Assistant	2026/01/30	Financial statement audit	Preparation of Substantive audit procedures for inventory performed by staff auditor continued	2.5

Name	Rank	Date	Project Category	Description	Hours
Kyla Maxwell	Staff/Assistant	2026/01/30	Financial statement audit	Preparation of Substantive audit procedures for cost of goods sold performed by staff auditor	5.0
Maria Francesca Della Valle	Senior	2026/01/30	Financial statement audit	Bank reconciliation and cash cutoff analysis, preliminary formalizations	8.0
Michael Beam	Senior	2026/01/30	Financial statement audit	Detail review of Substantive audit procedures for leases performed by staff auditor	1.0
Michael Beam	Senior	2026/01/30	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor continued	6.0
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/01/30	Financial statement audit	Preparation of Substantive audit procedures for debt	5.0
Nihal Rahman Karuvalli Pathikkal	Staff/Assistant	2026/01/30	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	5.0
Pooja Sharma	Staff/Assistant	2026/01/30	Financial statement audit	Tracking of statutory audit team interoffice instructions continued	4.0
Ross Bockbrader	Senior Manager	2026/01/30	Financial statement audit	General review of substantive audit procedures for PP&E	0.2
Sachin Aggarwal	Manager	2026/01/30	Financial statement audit	General review of Substantive audit procedures for debt performed by senior auditor	0.5
Sachin Aggarwal	Manager	2026/01/30	Financial statement audit	General review of Substantive audit procedures for operating expense testing performed by senior auditor	1.0
Sachin Aggarwal	Manager	2026/01/30	Financial statement audit	General review of Substantive audit procedures for PP&E performed by senior auditor	1.0
Sangeerthana	Senior	2026/01/30	Financial statement audit	Detail review of Substantive audit procedures for accrued liabilities performed by staff auditor	6.0
Sharon Sebastian	Staff/Assistant	2026/01/30	Financial statement audit	Preparation of Substantive audit procedures for accounts payable	5.0
Sophia Gabrielle Staub	Staff/Assistant	2026/01/30	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor continued	7.0
Stien Bruynooghe	Staff	2026/01/30	Financial statement audit	Preparation of cash workpapers for Malgadem entity as part of group reporting procedures	2.0

Name	Rank	Date	Project Category	Description	Hours
Thibault Grignon	Senior Manager	2026/01/30	Financial statement audit	General review of group audit reporting deliverables for Nantes component	2.0
Thibault Verhelle	Senior	2026/01/30	Financial statement audit	Statutory wrap up + group reporting	2.0
Vedant Sharma	Senior	2026/01/30	Financial statement audit	Testing of revenue continued	7.5
Zach Henry Fowler	Staff/Assistant	2026/01/30	Financial statement audit	Preparation of Substantive audit procedures for operating expense testing	1.0
Zach Henry Fowler	Staff/Assistant	2026/01/30	Financial statement audit	Preparation of Substantive audit procedures for equity continued	1.0
Zach Henry Fowler	Staff/Assistant	2026/01/30	Financial statement audit	Preparation of Substantive audit procedures for leases	5.0
Aaron Wilson	Senior Manager	2026/01/29	Financial statement audit	General review of Substantive audit procedures for accrued liabilities performed by senior auditor	2.0
Aaron Wilson	Senior Manager	2026/01/29	Financial statement audit	General review of Substantive audit procedures for accrued liabilities performed by senior auditor	2.0
Alfonzo Maximiliano Mariano Robledo	Manager	2026/01/29	Financial statement audit	General review of cash substantive workpapers for group reporting for Guadalajara entity	1.4
Anusree P	Senior	2026/01/29	Financial statement audit	Detail review of Substantive audit procedures for debt performed by staff auditor	5.0
Aryan Jaiswal	Senior	2026/01/29	Financial statement audit	Monitoring and tracking statutory audit status	1.0
Courtney Messer	Senior	2026/01/29	Financial statement audit	Preparation of summary review memorandum and related attachments	0.5
Courtney Messer	Senior	2026/01/29	Financial statement audit	Detail review of Substantive audit procedures for accounts receivable performed by staff auditor	1.2
Courtney Messer	Senior	2026/01/29	Financial statement audit	Detail review of Substantive audit procedures for revenue testing performed by staff auditor	6.0
Ike R Samuel	Staff/Assistant	2026/01/29	Financial statement audit	DID General Ledger Analyzer preparation	9.0
Iris Ann Tolentino Lubis	Senior	2026/01/29	Financial statement audit	DID general ledger analyzer preparation	3.0
James Peter Lawes	Partner/Principal	2026/01/29	Financial statement audit	Partner review of revenue substantive workpapers for group reporting	1.0

Name	Rank	Date	Project Category	Description	Hours
Krishna Mohapatra	Senior	2026/01/29	Financial statement audit	Monitoring and tracking statutory audit status	2.0
Kyla Maxwell	Staff/Assistant	2026/01/29	Financial statement audit	Preparation of Substantive audit procedures for inventory performed by staff auditor	8.5
Maria Francesca Della Valle	Senior	2026/01/29	Financial statement audit	Preparation of samples for test of details, preparation of leads and analysis of the chart of accounts	8.0
Michael Beam	Senior	2026/01/29	Financial statement audit	Review of overall analytical procedures for specific and specified scope entities.	2.0
Michael Beam	Senior	2026/01/29	Financial statement audit	Detail review of Substantive audit procedures for inventory performed by staff auditor	7.0
Pooja Sharma	Staff/Assistant	2026/01/29	Financial statement audit	Tracking of statutory audit team interoffice instructions	6.0
Ross Bockbrader	Senior Manager	2026/01/29	Financial statement audit	General review of substantive audit procedures for goodwill and intangibles	0.6
Sophia Gabrielle Staub	Staff/Assistant	2026/01/29	Financial statement audit	Preparation of Substantive audit procedures for accounts receivable performed by staff auditor	8.0
Thibault Grignon	Senior Manager	2026/01/29	Financial statement audit	General review of group audit reporting deliverables for Nantes component	2.0
Vedant Sharma	Senior	2026/01/29	Financial statement audit	Testing of revenue	7.5
Zach Henry Fowler	Staff/Assistant	2026/01/29	Financial statement audit	Preparation of Substantive audit procedures for equity continued	8.0
Total					**4,546.3**

Total Fixed Fees for Financial Statement Audit Services During the Fee Period: $520,000.00

TAX ROUTINE ON CALL ADVISORY SERVICES

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fees
Madeline Zentner	Manager	2026/04/15	Tax Routine On Call Advisory Services	Review and resolve Kentucky extension rejection; re-review of XML once updated	0.5	$500.00	$250.00
Grace Varley	Senior	2026/04/14	Tax Routine On Call Advisory Services	Extensions for LABL - coordinating updates with the team and questions to the client and sending final packages to the client	1.9	$330.00	$627.00
Grace Varley	Senior	2026/04/14	Tax Routine On Call Advisory Services	Extensions for LABL - assisting with e-filing extensions	1.1	$330.00	$363.00
Jennifer Meier	Senior Manager	2026/04/14	Tax Routine On Call Advisory Services	Review of the 2025 federal and state extensions	1.2	$600.00	$720.00
Madeline Zentner	Manager	2026/04/14	Tax Routine On Call Advisory Services	LABL income tax extensions - Review and signature of extension pack for delivery to client. Assistance in qualifying and reviewing XMLs to submit in tax software	2.0	$500.00	$1,000.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/14	Tax Routine On Call Advisory Services	Adding signature dates and clearing final diagnostics for e-filed extensions	1.6	$250.00	$400.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/14	Tax Routine On Call Advisory Services	Preparing Kentucky e-file extension	1.5	$250.00	$375.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/14	Tax Routine On Call Advisory Services	Clearing comments on e-file extension package	2.4	$250.00	$600.00
Grace Varley	Senior	2026/04/13	Tax Routine On Call Advisory Services	Extension filings for LABL and subsidiaries - preparing paper filings and package for delivery	2.9	$330.00	$957.00
Grace Varley	Senior	2026/04/13	Tax Routine On Call Advisory Services	Extension filings for LABL and subsidiaries - preparing e-filings (XMLs) in the system and sending package to client	2.2	$330.00	$726.00
Madeline Zentner	Manager	2026/04/13	Tax Routine On Call Advisory Services	Review of LABL compliance filings - EY analysis for which jurisdictions need an extension voucher, then review and signature of paper-filed extensions	1.5	$500.00	$750.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fees
Melany Yimeisy Casanova	Staff/Assistant	2026/04/13	Tax Routine On Call Advisory Services	Clearing extension diagnostics, printing extensions, finished e-file extension package	2.5	$250.00	$625.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/13	Tax Routine On Call Advisory Services	Preparing paper extensions (Kansas City, Missouri, Bowling Green, Kentucky, Elkton, Kentucky)	2.9	$250.00	$725.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/13	Tax Routine On Call Advisory Services	Preparing Louisville, Kentucky extension, Kansas City, Missouri extensions, Warren County - O/L extension, Warren County - Schools extension	3.3	$250.00	$825.00
Jennifer Meier	Senior Manager	2026/04/10	Tax Routine On Call Advisory Services	Review 1/1/25 - 6/30/25 short period extension calculations	0.6	$600.00	$360.00
Jennifer Meier	Senior Manager	2026/04/10	Tax Routine On Call Advisory Services	Review of the P2 notifications and read through emails on these	0.5	$600.00	$300.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/10	Tax Routine On Call Advisory Services	Preparing Federal extension and clearing diagnostics	1.0	$250.00	$250.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/10	Tax Routine On Call Advisory Services	Preparing Connecticut extension and clearing diagnostics continued	1.0	$250.00	$250.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/10	Tax Routine On Call Advisory Services	Preparing New Jersey extension and clearing diagnostics	1.0	$250.00	$250.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/10	Tax Routine On Call Advisory Services	Preparing individual Florida extension and clearing diagnostics	1.0	$250.00	$250.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/10	Tax Routine On Call Advisory Services	Preparing Florida separate extension and clearing diagnostics	1.0	$250.00	$250.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/10	Tax Routine On Call Advisory Services	Preparing Florida extension and clearing diagnostics	1.0	$250.00	$250.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/10	Tax Routine On Call Advisory Services	Preparing Tennessee extension and clearing diagnostics	1.0	$250.00	$250.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/10	Tax Routine On Call Advisory Services	Printing and consolidating e-filed extensions for signature package	1.2	$250.00	$300.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/09	Tax Routine On Call Advisory Services	Reviewing checkpoint charts and updating extension calculations file instructions	2.9	$250.00	$725.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fees
Melany Yimeisy Casanova	Staff/Assistant	2026/04/09	Tax Routine On Call Advisory Services	Updating extensions cover sheet with state, entity, tax due, and actions required from both EY and LABL.	3.5	$250.00	$875.00
Melany Yimeisy Casanova	Staff/Assistant	2026/04/09	Tax Routine On Call Advisory Services	Updating signature package details from 2024 to 2025	1.5	$250.00	$375.00
Grace Varley	Senior	2026/03/31	Tax Routine On Call Advisory Services	Reviewing and analyzing Bowling Green and Kenton County notices from K. Dellecave regarding potential filing requirements for multiple entities and multiple years	1.6	$330.00	$528.00
Madeline Zentner	Manager	2026/03/24	Tax Routine On Call Advisory Services	Review of 2024 extensions for additional items outside of initial extension deliverable to include for 2025 extension deliverable	0.9	$500.00	$450.00
Grace Varley	Senior	2026/03/11	Tax Routine On Call Advisory Services	Prepare responses to Maryland tax audit information requests	0.7	$330.00	$231.00
Jennifer Meier	Senior Manager	2026/03/11	Tax Routine On Call Advisory Services	Review of Maryland audit responses and research the separate company Section 163j limitation and Form 8990 reporting	0.5	$600.00	$300.00
Matt Patterson	Senior Manager	2026/03/10	Tax Routine On Call Advisory Services	Vietnam IRL for BEPS notification filings due end of March	0.3	$600.00	$180.00
Tyler Martus	Executive Director	2026/03/09	Tax Routine On Call Advisory Services	EY/MCC Projects Catch-Up Call with Ricardo Vargas, Matt Skiles, Matt Patterson, Allie Ebany - discussed status of Mexico Amalgamation and local country tax registrations/filings needed to facilitate transaction.	0.2	$680.00	$136.00
Tyler Martus	Executive Director	2026/03/09	Tax Routine On Call Advisory Services	EY/MCC Projects Catch-Up Call with Matt Skiles, Matt Patterson, Allie Ebany -Discuss Vietnam Pillar 2 Registration information requests	0.2	$680.00	$136.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fees
Jennifer Meier	Senior Manager	2026/03/04	Tax Routine On Call Advisory Services	Review and respond to client (K. Dellecave and A. Ebany) on the Maryland audit information request and questions on the interest limitation	1.6	$600.00	$960.00
Jennifer Meier	Senior Manager	2026/02/25	Tax Routine On Call Advisory Services	Working session call with LABL tax to complete Irish information request needed to be able to file for a Pillar 2 registration in Ireland. Participants: Tyler Martus, Matt Patterson, Jennifer Meier, Julie Brown, Matt Skiles (LABL), Allison Ebany (LABL), EY Ireland (Isabel O Donoghue)	0.6	$600.00	$360.00
Matt Patterson	Senior Manager	2026/02/25	Tax Routine On Call Advisory Services	Working session call with LABL tax to complete Irish information request needed to be able to file for a Pillar 2 registration in Ireland. Participants: Tyler Martus, Matt Patterson, Jennifer Meier, Julie Brown, Matt Skiles (LABL), Allison Ebany (LABL), EY Ireland (Isabel O Donoghue and Leanne Storan)	0.6	$600.00	$360.00
Tyler Martus	Executive Director	2026/02/25	Tax Routine On Call Advisory Services	Working session call with LABL tax to complete Irish information request needed to be able to file for a Pillar 2 registration in Ireland. Participants: Tyler Martus, Matt Patterson, Jennifer Meier, Julie Brown, Matt Skiles (LABL), Allison Ebany (LABL), EY Ireland (Isabel O Donoghue and Leanne Storan)	0.6	$680.00	$408.00
Matt Patterson	Senior Manager	2026/02/24	Tax Routine On Call Advisory Services	Internal working session call with to complete Irish information request needed to be able to file for a Pillar 2 registration in Ireland. Participants: Tyler Martus, Matt Patterson	0.3	$600.00	$180.00

Name	Rank	Date	Project Category	Description	Hours	Hourly Rate	Fees
Tyler Martus	Executive Director	2026/02/23	Tax Routine On Call Advisory Services	Ireland - Pillar 2 Registration - Responding with Initial Draft of information request and requesting specific directions from EY Ireland team on the meaning of different terms and inquiries needed to complete request.	0.6	$680.00	$408.00
Total					**53.4**		**$18,265.00**

NON-US GLOBAL COMPLIANCE SERVICES

Name	Rank	Date	Project Category	Description	Hours
Penny Wong	Executive Director	2026/03/30	Non-US Global Compliance	Final review NR4 Information return	0.2
Sucheta Menon	Senior Manager	2026/03/24	Non-US Global Compliance	Review 2025 NR4 information returns	2.0
Harry Punyani	Senior	2026/03/23	Non-US Global Compliance	Prepare 2025 NR4 information returns	6.0
Penny Wong	Executive Director	2026/03/23	Non-US Global Compliance	Review Sucheta response to NR4	0.2
Sucheta Menon	Senior Manager	2026/03/23	Non-US Global Compliance	Review 2025 NR4 information returns	2.0
Penny Wong	Executive Director	2026/03/19	Non-US Global Compliance	Address questions from client M. Skiles regarding NR7 withholding tax refund filing and NR4 information return	0.2
Sucheta Menon	Senior Manager	2026/03/19	Non-US Global Compliance	NR4 - MCM & MCC - validate info and follow-up questions	0.6
Sucheta Menon	Senior Manager	2026/02/04	Non-US Global Compliance	Prepare client information request for 2025 NR4 information returns	0.5
Total					**11.7**

Total Fixed Fees for Non-US Global Services During the Fee Period: $4,300.00

PEOPLE ADVISORY TAX COMPLIANCE SERVICES

Name	Rank	Date	Project Category	Description	Hours
Rosemary Horvat	Manager	2026/04/16	People Advisory Tax Compliance Services	Client tax return Questionnaire follow up	1.5
Sandhya Sukumar	Senior	2026/04/15	People Advisory Tax Compliance Services	Granted access to Canada team to Globalone	0.1
Rosemary Horvat	Manager	2026/04/14	People Advisory Tax Compliance Services	Assistance with client calendar	0.3
Alex Westenhaver-Loretz	Senior Manager	2026/04/13	People Advisory Tax Compliance Services	Verify Client tax extension was filed	0.2
N Manikanta	Senior	2026/04/13	People Advisory Tax Compliance Services	Downloaded work files Updated basic details in prepared extension Cleared all efile rejects	0.4
Rosemary Horvat	Manager	2026/04/13	People Advisory Tax Compliance Services	Follow up on tax extension filing	0.3
Sandhya Sukumar	Senior	2026/04/11	People Advisory Tax Compliance Services	Worked on extension reconciliation and updated the tracker with the status	0.1
Sandhya Sukumar	Senior	2026/04/11	People Advisory Tax Compliance Services	Extension communication email sent to the client	0.1
Alex Westenhaver-Loretz	Senior Manager	2026/04/08	People Advisory Tax Compliance Services	Communications with EY Malaysia contact Xaio Wei Lee regarding contracting due to updates with bankruptcy filing	0.5
Rosemary Horvat	Manager	2026/04/07	People Advisory Tax Compliance Services	Follow up on client consents and social security numbers	0.3
Ranjitha G	Senior	2026/04/04	People Advisory Tax Compliance Services	2025_US Tax Return checked if client qualifies for automatic extension and confirmed with Sandhya Sukumar	0.1
Sandhya Sukumar	Senior	2026/04/04	People Advisory Tax Compliance Services	Updated the extension details for Client and pushed to CCH	0.2
Sandhya Sukumar	Senior	2026/04/04	People Advisory Tax Compliance Services	Monitoring the mailbox, reviewed the communication emails, and moving to respective folders	0.2
Sandhya Sukumar	Senior	2026/04/02	People Advisory Tax Compliance Services	Deployed 2025 US organizer for three assignees, sent welcome email to client, confirmation email sent to the country teams and Alex Loretz	0.4

Name	Rank	Date	Project Category	Description	Hours
Alex Westenhaver-Loretz	Senior Manager	2026/02/18	People Advisory Tax Compliance Services	Respond to Joe Muraca regarding the contacts and assignees authorizations	0.3
Alex Westenhaver-Loretz	Senior Manager	2026/02/18	People Advisory Tax Compliance Services	Bankruptcy - updates to the memo service descriptions to add deliverables	0.9
Alex Westenhaver-Loretz	Senior Manager	2026/02/16	People Advisory Tax Compliance Services	Bankruptcy - contracting, set ups	1.6
Alex Westenhaver-Loretz	Senior Manager	2026/02/13	People Advisory Tax Compliance Services	Bankruptcy - communication to country teams to gather team member names for survey	0.4
Alex Westenhaver-Loretz	Senior Manager	2026/02/10	People Advisory Tax Compliance Services	Bankruptcy - stop work email to team	0.3
Alex Westenhaver-Loretz	Senior Manager	2026/02/10	People Advisory Tax Compliance Services	Bankruptcy - Stop work - Malaysia - resolve issues regarding stop work given approaching deadline for monthly filings	1.5
Total					**9.7**

Total Fixed Fees for People Advisory Tax Advisory Services During the Fee Period: $11,000.00

Acronym	Description
163(j)	Section 163(j) (refers to an Internal Revenue Code (IRC) provision that limits the amount of business interest expenses a company can deduct in a given taxable year)
AM	Audit manager
AR	Accounts receivable
ASC 350	Accounting Standards Codification (ASC) 350 - Intangibles—Goodwill and Other
ASC 360	Accounting Standards Codification (ASC) 360 - Property, Plant, and Equipment
ASC 606	Accounting Standards Codification (ASC) 606 - Revenue from Contracts with Customers
BEPS Pillar	Base Erosion and Profit Shifting Pillar
CF	Carryforward
CIP	Construction in progress
CT	Component team
DID	Data and Intelligence Delivery
DTA	Deferred tax asset
ETR	Effective tax rate
FDC	Fort Dearborn Company
GAAP	Generally Accepted Accounting Principles
GILTI	Global Intangible Low-Taxed Income
GL	General ledger
GLA	General Ledger Analyzer
Globealone	EY online portal used by individual taxpayers to enter personal data
Hammer	Hammer is name of LABL entity
IPE	Information Produced by the Entity
i/c	Intercompany
ID	Identification
ITS	International tax services
JE	Journal entry
MCC	Multi-Color Corporation
MD&A	Management Discussion and Analysis
NOL	Net operating loss
NRV	Net realizable value
OAR	Overall analytical review
P2	Pillar Two (related to BEPS - establishes a global minimum corporate tax rate of 15% for multinational enterprises (MNEs) with global revenues exceeding €750 million)
PPE	Property, Plant, and Equipment
R&D	Research & Development
ROU	Right of use
SAD	Summary of audit differences
SAP	General ledger and ERP system used by the Company
SOCF	Statement of cash flow
SRM	Summary review memo
SWP	Standard workpaper
TB	Trial balance
TE	Tolerable error
TI	Transaction and integration
TP	Transfer pricing
TRM	Tax review memo
US	United States
UTP	Uncertain tax position

Acronym	Description
WT	Walkthrough
YE	Year-end