ATHENA FORENSIC INTELLIGENCE

Complex Evidence. Structured Intelligence.

SAMPLE FORENSIC CASE REPORT

Meridian Freight Ltd v. Northstar Retail Group

FICTIONAL DEMONSTRATION FILE — ALL NAMES, COMPANIES, DOCUMENTS, FIGURES AND EVENTS ARE ENTIRELY FICTIONAL

Legal and Methodological Notice

This document is a fictional sample created solely to illustrate the structure and presentation style of an ATHENA forensic evidence report. Meridian Freight Ltd, Northstar Retail Group, and every individual, document, figure, date, and event named in this sample are entirely fictitious. Any resemblance to a real matter is coincidental.

ATHENA Forensic Intelligence organises, analyses, reconciles and structures existing case material using a documented forensic methodology. ATHENA does not create evidence, determine guilt, establish civil or criminal liability, provide legal advice, guarantee legal outcomes, or replace qualified lawyers, investigators, prosecutors, courts, or appointed experts.

Every finding presented in an actual ATHENA report remains traceable to its original source material. Legal conclusions remain the responsibility of qualified legal professionals, investigators, prosecutors and courts.

Report structure varies by engagement and is adapted to the evidence and agreed scope. This sample presents a condensed excerpt of a small number of report volumes for demonstration purposes only.

Volume 1 — Executive Summary

CASE TYPE

Commercial contract and transaction investigation (fictional)

PERIOD REVIEWED

January 2021 – December 2024

MATERIAL REVIEWED (FICTIONAL VOLUME)

Category	Items
Documents	4,260
Invoices	618
Emails	347
Contract documents	26
Spreadsheets	19
Witness statements	14
Payment reports	8
Interview transcripts	5

SUMMARY OF FICTIONAL FINDINGS

— Recurring invoice discrepancies were identified across multiple billing periods.

— Inconsistent explanations were recorded for pricing changes made during the review period.

— Differences were identified between contractual rates and operational calculations.

— Approval records for certain pricing changes could not be located.

— Conflicting dates were identified across correspondence and system records.

— Questions concerning system access and change authorisation remain unanswered.

The available fictional material identifies matters requiring further legal, technical and financial assessment. ATHENA does not determine liability or intent.

Volume 2 — Evidence Register (Sample Excerpt)

The controlled evidence register assigns a unique reference to every item of material so that findings throughout the report remain traceable to source. The excerpt below shows a representative sample of entries.

ID	Title	Type	Date	Category	Status
ATH-E-0001	Master Services Agreement	Contract	14 Jan 2021	Contractual	Verified
ATH-E-0002	Pricing Schedule	Contract Annex	02 Mar 2021	Contractual	Verified
ATH-E-0003	Internal Pricing Email	Email	18 Sep 2021	Correspondence	Verified
ATH-E-0004	Invoice Batch — March 2022	Invoice Set	31 Mar 2022	Financial	Verified
ATH-E-0005	Payment Reconciliation	Spreadsheet	05 Apr 2022	Financial	Verified
ATH-E-0006	Witness Statement A	Statement	12 Apr 2023	Testimonial	Verified
ATH-E-0007	System Change Log	System Record	02 Feb 2023	Digital	Verified
ATH-E-0008	Board Meeting Note	Internal Record	18 Nov 2022	Corporate	Verified

A complete ATHENA evidence register is searchable and filterable by date range, document type, party, category and verification status.

Volume 3 — Chronology (Sample Excerpt)

Date	Event	Classification
Jan 2021	Master agreement signed.	Established fact
Mar 2021	Pricing schedule approved.	Established fact
Sep 2021	First documented calculation discrepancy.	Identified contradiction
Jan 2022	Operational calculation method changed.	Established fact
Mar 2022	Internal email references revised billing process.	Supporting evidence
Jun 2022	Supplier questions invoice differences.	Documented allegation
Nov 2022	Management meeting discusses financial variance.	Established fact
Feb 2023	System settings changed.	Requires independent verification
Apr 2023	Witness provides conflicting explanation.	Identified contradiction
Sep 2023	External accounting review begins.	Established fact
Jan 2024	Legal dispute formally raised.	Established fact
Dec 2024	Case material transferred for structured review.	Established fact

Volume 4 — Financial Reconciliation (Sample)

All figures on this page are fictional and shown only to demonstrate the presentation format of an ATHENA financial reconciliation.

Metric	Fictional Amount
Expected contractual value	€2,480,000
Recorded invoiced value	€2,091,400
Payments received	€1,965,200
Unreconciled difference	€388,600
Outstanding balance	€126,200

Every financial figure in an actual ATHENA report is presented with a visible source reference linking it back to the underlying invoice, payment record or ledger entry.

Volume 5 — Evidence Matrix (Sample Excerpt)

The evidence matrix connects each material finding to its supporting and conflicting sources, and separates what the evidence demonstrates from what remains alleged, uncertain or unresolved.

ID	Finding	Classification	Confidence
ATH-F-01	Pricing calculation method changed in Jan 2022 without a documented amendment.	Supported fact	High
ATH-F-02	Witness statement conflicts with system change log regarding Feb 2023 access.	Contradiction	Medium
ATH-F-03	Approval record for the Jan 2022 change could not be located.	Missing evidence	—
ATH-F-04	Supplier raised concerns about invoice differences in Jun 2022.	Supported fact	High
ATH-F-05	Financial benefit resulting from the calculation change is undetermined.	Requires expert verification	—

Outstanding Fictional Investigation Questions

— Who authorised the revised calculation method?

— Was the change documented in a formal contract amendment?

— Which users had administrator access at the time of the February 2023 system change?

— Are historical system logs available prior to 2022?

About This Sample

This concludes the fictional demonstration excerpt. A full ATHENA engagement produces a controlled report tailored to the evidence and agreed scope, which may include a source register, chronology, financial reconciliation, contract comparison, contradiction matrix, witness matrix, relationship map, evidence matrix and structured investigation roadmap.

Technology-assisted. Human-reviewed.

Technology accelerates the work. The methodology controls the work. The source evidence supports the work. Material findings are reviewed within the agreed methodology and connected to source records. Final responsibility for legal analysis and legal strategy remains with qualified professionals.

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