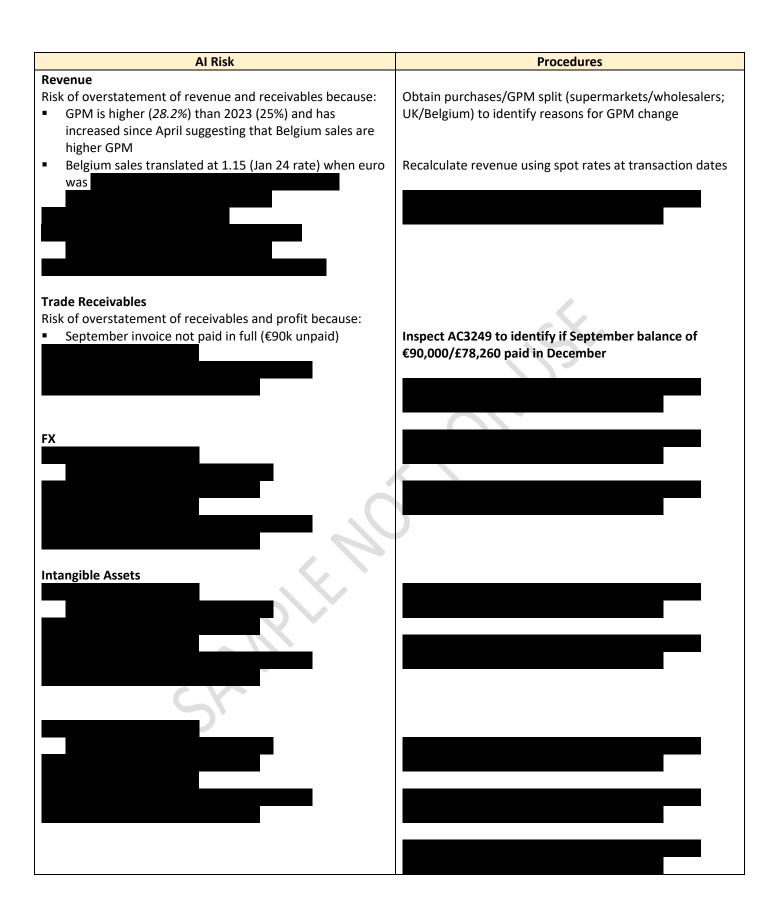
This document contains:

- Audit risks from the AI and 11m dataset.
- Audit procedures which could be performed to address those risks.
- Analytical procedures.
- Financial reporting and audit notes on relevant topics.
- Inflo technique guidance to identify audit risks or justify why a particular balance has been identified as an audit risk.
- General CR exam technique guidance.



Analytical Procedures

	11m	2023	
Revenue	£40,340,151	£46,006,813	Declining market share in UK
cos	-£28,972,594	-£34,521,652	
GP	£11,367,557	£11,485,161	
GPM	28.2%	25.0%	Increase since April suggests Belgium sales higher margin

2024									
	Jan	Feb	Mar	Apr	May	Jun			
Revenue	£3,364,025								
cos	-£2,514,152								
GP	£849,873								
GPM	25.3%								

Jul	Aug	Sep	Oct	Nov	Dec	11m

Inflo / Data Analytics Software (DAS) Exam Technique Guidance

Explore

- FS view: high level view
- Account view: breakdown of FS number by account code
 - Significant change from prior year/inconsistent with information in scenario
 - Accounts with significant monthly increase/decrease (can visualise on bar chart) e.g.
 - Revenue:
 - Belgium
 - UK
 - Trade receivables:
 - Belgium
 - UK
 - PPE/Intangibles
 - Accounts not moving as expected e.g.
 - COS not moving in line with revenue/GPM change
- Transaction detail: