



INDEPENDENT EVIDENCE ASSURANCE | WORKED FICTIONAL EXAMPLE

Supplier & Counterparty Integrity Investigation

Illustrative matter: Westhaven Industrial Imports LLC

Review subject: Meridian Components Export Ltd

THE BUYER DECISION

Does the documentary record support the identity, authority, capacity and payment instructions of the proposed contracting supplier?

ILLUSTRATIVE EVIDENCE POSITION

Pause the illustrative deposit pending beneficiary reconciliation, direct factory-capacity evidence and certification attribution

DEMO REFERENCE	EVIDENCE DATE	STATUS
DEMO-01-2026-001	11 OCT 2026	ILLUSTRATIVE ONLY

Prepared for prospective US clients. No real client, counterparty or evidence packet.



Document control and limits of reliance

Aperture Research Works | Supplier & Counterparty Integrity Investigation | Demonstration Edition, 11 October 2026.

Control	Record
Matter reference	DEMO-01-2026-001
Scenario	Wholly fictional; invented organisations, documents, persons, dates and figures
Prepared for	US importers, distributors and owner-led manufacturers
Evidence cut-off	11 October 2026 for public methodological references only; no target-specific sources retrieved
Approval status	Demonstration document. Human approval required before public release.
Professional boundary	No customs classification opinion, product engineering certification, supplier-site inspection without a qualified partner, or final fraud determination.

READ THIS FIRST: All MOCK exhibit labels and findings describe invented records created to show the investigation method. They are not allegations about, or findings concerning, any real person or entity.

The decision this work supports

A fictitious US importer is asked to pay a substantial deposit to a newly introduced overseas electronics-components supplier. Its marketing material relies on a parent group, factory photographs, safety certificates and a bank account in a third company name.

Central evidence question: Does the documentary record support the identity, authority, capacity and payment instructions of the proposed contracting supplier?

Commercial moment: Before a meaningful supplier deposit, exclusivity or onboarding commitment

Economic context in the fictional case: \$180,000 first deposit on a \$610,000 purchase programme



Executive position: what should change now?

Pause the illustrative deposit pending beneficiary reconciliation, direct factory-capacity evidence and certification attribution.

The scenario illustrates why a clean-looking presentation is not a complete evidence basis. The purpose is to identify source-attributed decision issues early, distinguish conflicting explanations and direct additional work only where it changes the decision.

Three practical buyer benefits

- Know which legal entity receives your purchase order and your money.
- Separate factory and product claims from group-brand storytelling.
- Give procurement and counsel a short, prioritised pre-payment evidence list.

From a claim to decision-ready evidence



The evidence trail is part of the deliverable, not an invisible step.

Each claim is matched to an invented source object and tested for entity attribution, date, origin, contrary evidence, plausible alternatives and the specific document that would close the gap.

Finding classification used in this example

SUPPORTED means adequate evidence for the narrow stated point. QUALIFIED means partial support with a material limitation. MATERIAL CONFLICT or CONTRADICTED means the invented record contains an explicit inconsistency. UNRESOLVED and NOT ESTABLISHED are evidence insufficiency classifications, not findings of misconduct.



MATERIAL CONFLICT		2
CONTRADICTED		1
QUALIFIED		2
UNRESOLVED		2
NOT ESTABLISHED		3

Claim-to-evidence matrix

All rows below are constructed data, not actual research results. Exhibit references identify simulated document objects, not attachments or verified public records.

# / claim	Illustrative record outcome	Evidence state
1. The supplier is a registered manufacturer	Registration indicates a trading company, not the stated factory operator.	QUALIFIED
2. The quoted brand and legal seller are the same	Website names a group brand; purchase order identifies a subsidiary.	UNRESOLVED
3. The bank account belongs to the seller	Beneficiary name belongs to an affiliate, not the contracting party.	MATERIAL CONFLICT
4. The factory can fulfil 50,000 units monthly	No shift, bill-of-material or dated production evidence supports stated output.	NOT ESTABLISHED
5. Quality certificate applies to this product	Certificate covers a separate legal entity and site, without product scope.	QUALIFIED
6. Products are sourced from named manufacturers	Manufacturer authorisation is not documented.	NOT ESTABLISHED
7. The deposit is fully refundable	Refund language excludes custom-order materials and disputes currency.	MATERIAL CONFLICT



# / claim	Illustrative record outcome	Evidence state
8. The delivery deadline is guaranteed	Target date is described as an estimate elsewhere.	CONTRADICTED
9. No disputes affect the supplier	No complete jurisdictional court-search scope has been agreed.	NOT ESTABLISHED
10. The supplier has no related-party concern	Group chart omits the payment beneficiary entity.	UNRESOLVED

Material findings with original-document tests

01. The supplier is a registered manufacturer

Constructed record: MOCK-01 certificate of incorporation. State: QUALIFIED.

Worked observation: Registration indicates a trading company, not the stated factory operator.

Counter-evidence test: look for independently attributable, contemporaneous records, confirm the relevant entity and effective dates, and actively search for a reasonable alternative before describing the discrepancy as adverse.

Release gate for the buyer: Obtain current registry extract, directors and manufacturing-entity identifier.

02. The quoted brand and legal seller are the same

Constructed record: MOCK-02 quotation / MOCK-03 website masthead. State: UNRESOLVED.

Worked observation: Website names a group brand; purchase order identifies a subsidiary.

Counter-evidence test: look for independently attributable, contemporaneous records, confirm the relevant entity and effective dates, and actively search for a reasonable alternative before describing the discrepancy as adverse.

Release gate for the buyer: Require signed party-and-capacity statement from legal seller.

03. The bank account belongs to the seller

Constructed record: MOCK-04 bank instruction / MOCK-05 invoice. State: MATERIAL CONFLICT.

Worked observation: Beneficiary name belongs to an affiliate, not the contracting party.

Alternative explanations to test: the stated discrepancy could reflect a recording delay, a superseded document, an affiliated entity or a legitimately scoped exception. These are candidate explanations only; none is proven by this illustration.



Release gate for the buyer: Independently verify beneficiary through a previously authenticated contact route.

04. The factory can fulfil 50,000 units monthly

Constructed record: MOCK-06 capacity brochure. State: NOT ESTABLISHED.

Worked observation: No shift, bill-of-material or dated production evidence supports stated output.

Counter-evidence test: look for independently attributable, contemporaneous records, confirm the relevant entity and effective dates, and actively search for a reasonable alternative before describing the discrepancy as adverse.

Release gate for the buyer: Request third-party assessment and dated production records.

05. Quality certificate applies to this product

Constructed record: MOCK-07 sample certificate. State: QUALIFIED.

Worked observation: Certificate covers a separate legal entity and site, without product scope.

Counter-evidence test: look for independently attributable, contemporaneous records, confirm the relevant entity and effective dates, and actively search for a reasonable alternative before describing the discrepancy as adverse.

Release gate for the buyer: Verify with issuer and obtain scope annex and certificate status.

06. Products are sourced from named manufacturers

Constructed record: MOCK-08 supply-chain presentation. State: NOT ESTABLISHED.

Worked observation: Manufacturer authorisation is not documented.

Alternative explanations to test: the stated discrepancy could reflect a recording delay, a superseded document, an affiliated entity or a legitimately scoped exception. These are candidate explanations only; none is proven by this illustration.

Release gate for the buyer: Request directly verifiable origin and authorised-reseller evidence.

07. The deposit is fully refundable

Constructed record: MOCK-09 pro forma contract. State: MATERIAL CONFLICT.

Worked observation: Refund language excludes custom-order materials and disputes currency.

Counter-evidence test: look for independently attributable, contemporaneous records, confirm the relevant entity and effective dates, and actively search for a reasonable alternative before describing the discrepancy as adverse.



Release gate for the buyer: Have counsel approve revised refund, escrow and jurisdiction terms.

08. The delivery deadline is guaranteed

Constructed record: MOCK-10 timeline email. State: CONTRADICTED.

Worked observation: Target date is described as an estimate elsewhere.

Counter-evidence test: look for independently attributable, contemporaneous records, confirm the relevant entity and effective dates, and actively search for a reasonable alternative before describing the discrepancy as adverse.

Release gate for the buyer: Obtain enforceable milestones and evidence of freight capacity.

09. No disputes affect the supplier

Constructed record: MOCK-11 self-certification. State: NOT ESTABLISHED.

Worked observation: No complete jurisdictional court-search scope has been agreed.

Alternative explanations to test: the stated discrepancy could reflect a recording delay, a superseded document, an affiliated entity or a legitimately scoped exception. These are candidate explanations only; none is proven by this illustration.

Release gate for the buyer: Define locations, names, date range and licensed research route.

10. The supplier has no related-party concern

Constructed record: MOCK-12 ownership diagram. State: UNRESOLVED.

Worked observation: Group chart omits the payment beneficiary entity.

Counter-evidence test: look for independently attributable, contemporaneous records, confirm the relevant entity and effective dates, and actively search for a reasonable alternative before describing the discrepancy as adverse.

Release gate for the buyer: Complete beneficial ownership, control and intermediary map.

Reproducible quantitative check

The following values are fictional and their arithmetic is shown so a client can understand the checking method. No valuation, legal loss, statutory liability or security rating is inferred.



Deposit-at-risk demonstration

Proposed first deposit	180,000
Amount supported by verified escrow protection	0
Illustrative unsecured-at-risk amount	180,000

These are invented transaction amounts. At-risk is a contractual-documentation question; it is not a probability of loss.

Re-performance control: the calculations above are to be recomputed from the underlying constructed inputs. Where the third or fourth number is a derived value, test its inclusion and whether any value is already a subset of another amount. A buyer must never add an item twice merely because it appears under two risk headings.

Alternative hypotheses and challenge log

Hypothesis	What would support it	What would undermine it
Benign documentation gap	Time-stamped correction, matching independent counterparty confirmation	Conflicting identifiers or unexplained account changes
Scope or definition mismatch	Contemporaneous definitions and consistent signed annexes	Retroactive redefinition after the discrepancy was identified
Material misstatement / control weakness	Repeated exceptions, inconsistent original records, ineffective approvals	Authenticated correction, complete reconciled trail and credible independent corroboration

No adverse conclusion is reached in this hypothetical example. A real matter requires applicable fairness, right-of-reply considerations, lawful collection methods and jurisdiction-specific professional review.

Evidence provenance and chain of reliance

For every material source record, the production team should preserve: native filename and format; collector and lawful access method; capture timestamp and time zone; document hash where possible; issuing organisation; entity and period covered; reliability grading; amendments or superseded versions; contradiction trail; and reviewer approval.



Evidence object	Why it matters	Reliance boundary
MOCK-01 certificate of incorporation	The supplier is a registered manufacturer	Obtain current registry extract, directors and manufacturing-entity identifier.
MOCK-02 quotation	The quoted brand and legal seller are the same	Require signed party-and-capacity statement from legal seller.
MOCK-04 bank instruction	The bank account belongs to the seller	Independently verify beneficiary through a previously authenticated contact route.
MOCK-06 capacity brochure	The factory can fulfil 50,000 units monthly	Request third-party assessment and dated production records.
MOCK-07 sample certificate	Quality certificate applies to this product	Verify with issuer and obtain scope annex and certificate status.
MOCK-08 supply-chain presentation	Products are sourced from named manufacturers	Request directly verifiable origin and authorised-reseller evidence.

What the buyer can do with the result

Stage	Decision use	Appropriate next owner
Initial screening	Do not elevate unverified representations to confirmed facts.	Buyer / internal project lead
Before irreversible payment or contract	Resolve documentary release gates and obtain written conditions.	Buyer, finance leader and counsel
Negotiation or remediation	Send a focused discrepancy schedule rather than an unstructured accusation.	Authorised counterparty contact
Specialist escalation	Separate accounting, legal, technical or regulated determinations.	Qualified professional in relevant jurisdiction
Final record	Preserve traceable limitations and a source-backed decision note.	Buyer and nominated reviewer



Priority release gates for the illustrative engagement

PRIORITY / EVIDENCE RELEASE PATH

- Obtain current registry extract, directors and manufacturing-entity identifier.
- Require signed party-and-capacity statement from legal seller.
- Independently verify beneficiary through a previously authenticated contact route.
- Request third-party assessment and dated production records.
- Verify with issuer and obtain scope annex and certificate status.
- Request directly verifiable origin and authorised-reseller evidence.

Illustrative evidence-object index

X-01 | MOCK-01 certificate of incorporation | Purpose: The supplier is a registered manufacturer. Result: Registration indicates a trading company, not the stated factory operator. | Constructed illustration only.

X-02 | MOCK-02 quotation / MOCK-03 website masthead | Purpose: The quoted brand and legal seller are the same. Result: Website names a group brand; purchase order identifies a subsidiary. | Constructed illustration only.

X-03 | MOCK-04 bank instruction / MOCK-05 invoice | Purpose: The bank account belongs to the seller. Result: Beneficiary name belongs to an affiliate, not the contracting party. | Constructed illustration only.

X-04 | MOCK-06 capacity brochure | Purpose: The factory can fulfil 50,000 units monthly. Result: No shift, bill-of-material or dated production evidence supports stated output. | Constructed illustration only.

X-05 | MOCK-07 sample certificate | Purpose: Quality certificate applies to this product. Result: Certificate covers a separate legal entity and site, without product scope. | Constructed illustration only.

X-06 | MOCK-08 supply-chain presentation | Purpose: Products are sourced from named manufacturers. Result: Manufacturer authorisation is not documented. | Constructed illustration only.

X-07 | MOCK-09 pro forma contract | Purpose: The deposit is fully refundable. Result: Refund language excludes custom-order materials and disputes currency. | Constructed illustration only.

X-08 | MOCK-10 timeline email | Purpose: The delivery deadline is guaranteed. Result: Target date is described as an estimate elsewhere. | Constructed illustration only.

X-09 | MOCK-11 self-certification | Purpose: No disputes affect the supplier. Result: No complete jurisdictional court-search scope has been agreed. | Constructed illustration only.

X-10 | MOCK-12 ownership diagram | Purpose: The supplier has no related-party concern. Result: Group chart omits the payment beneficiary entity. | Constructed illustration only.



Methodological source register

The links below identify real public reference material used to shape the methodology. They are NOT documents obtained about the fictional organisations or verification of any mock finding.

1. NIST SP 1326, C-SCRM Due Diligence Assessment Quick-Start Guide
<https://www.nist.gov/publications/nist-cybersecurity-supply-chain-management-due-diligence-assessment-quick-start-guide>
2. US International Trade Administration, Export Solutions
<https://www.trade.gov/export-solutions>
3. US Department of Commerce, Consolidated Screening List
<https://www.trade.gov/consolidated-screening-list>

Scope, professional boundaries and limitations

No customs classification opinion, product engineering certification, supplier-site inspection without a qualified partner, or final fraud determination.

The proposed fee is an indicative quotation hypothesis for a bounded service: \$3,500. It is not evidence of prior completed sales or a guaranteed price. Actual scope, geographic coverage, legal authority, source costs, timing, conflict checks and responsible-review resources must be approved in writing before work begins.

This report is intentionally a constructed demonstration, not a certified assessment. No claims of actual source retrieval, customer success, audit assurance, regulated investigative licensing or market-leading accuracy are made.

What to send for a scope review

Start with a short written account of the decision to be made, the legal entities involved, the date by which the decision is needed, the approximate geography and the single most material unresolved claim. Do not send confidential or personal documents in an initial public enquiry.

Aperture Research Works can assess whether a narrowly defined evidence review would be useful and lawful. Every engagement is separately accepted and scoped. The buyer retains decision responsibility.

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