

COMPLIANCE WORKING RECORD

Spreadsheet formula-change report

Fictional sample. Requires tailoring and responsible review.

Document control

Field	Value
Organization	Not recorded
Document type	Spreadsheet formula-change report
Document reference	39-additional-spreadsheet-formula-change-report
Jurisdiction	United States
Version	1
Status	Workbook changes prepared
Prepared by	Customer prepared
Prepared on	October 4, 2026
Sources reviewed	October 4, 2026
Generated	October 4, 2026

Purpose and boundary

Compare workbook formulas, named ranges and dependencies between versions without executing macros or external links. Keep the supplied facts, method, result and unresolved items visible for responsible review.

This calculator supports preparation and mechanical review. It does not decide applicability, provide legal advice, authenticate evidence, make a filing or certify compliance.

Document control

Field	Value
Tool identifier	39-additional-spreadsheet-formula-change-report
Specification version	1

Field	Value
Calculation method version	2026-10-04.2
Engine	calculator
Result status	Workbook changes prepared

Structured inputs

Field	Value
Comparison method	Workbook files

Result

- 4 expression changes and 5 dependency changes were found across the exact workbook versions.
- Calculation method version 2026-10-04.2.
 - Earlier SHA-256 9baa0f91a80054de9a381146e0921cfa3847f17c4788baa0f7b1b486ede990dd.
 - Later SHA-256 627be0b68ad317c2856f2136df042eb644c8e77a400d7db96446b42a39a1d993.
 - Identical formula text at different cells remains distinct. Sheet-local and workbook-level names remain distinct. Cached results are excluded.

Measure	Value
Earlier expressions	7
Later expressions	7
Expression changes	4
Dependency changes	5
Worksheet changes	0
Unresolved observations	0

Unresolved items

- Earlier workbook. Fictional data, D3. Dynamic references require spreadsheet review.
- Later workbook. Fictional data, D3. Dynamic references require spreadsheet review.
- This report compares saved expressions and static dependency observations. It does not calculate values, execute macros, refresh connections or verify external workbooks.
- Review dynamic references, structured table references, 3D references, name recursion and calculation behavior separately.

Exact workbook versions

Version	Filename	Bytes	SHA-256
before	fictional-earlier.xlsx	9415	9baa0f91a80054de9a381146e0921cfa3847f17c4788baa0f7b1b486ede990dd
after	fictional-later.xlsx	9418	627be0b68ad317c2856f2136df042eb644c8e77a400d7db96446b42a39a1d993

Version	Expressions	Static dependency observations
before	7	5
after	7	5

Detailed results

The PDF includes the first 500 change rows and at most 400 characters per cell. The XLSX and JSON preserve every change and both expression and static dependency inventories.

Change	Reference	Earlier	Later
Expression. Changed	Cell formula. Fictional data!D1	Cell formula. Fictional data!D1. SUM(Total)	Cell formula. Fictional data!D1. SUM(Total)*2
Expression. Removed	Cell formula. Fictional data!D2	Cell formula. Fictional data!D2. LOG10(A1)	
Expression. Added	Cell formula. Fictional data!E2		Cell formula. Fictional data!E2. LOG10(A1)
Expression. Changed	Defined name. [Workbook scope]!Total	Defined name. [Workbook scope]!Total. 'Fictional data'!\$A\$1:\$A\$2	Defined name. [Workbook scope]!Total. 'Fictional data'!\$A\$1:\$A\$3

Change	Reference	Earlier	Later
Dependency. Changed	Fictional data!D1. Total	Total. Defined name. [Workbook scope]!Total = 'Fictional data'!\$A\$1:\$A\$2. Resolved static observation	Total. Defined name. [Workbook scope]!Total = 'Fictional data'!\$A\$1:\$A\$3. Resolved static observation
Dependency. Removed	Fictional data!D2. A1	A1. Cell or range. Fictional data!A1. Resolved static observation	
Dependency. Added	Fictional data!E2. A1		A1. Cell or range. Fictional data!A1. Resolved static observation
Dependency. Removed	[Workbook scope]!total. 'Fictional data'!\$A\$1:\$A\$2	'Fictional data'!\$A\$1:\$A\$2. Cell or range. Fictional data!\$A\$1:\$A\$2. Resolved static observation	
Dependency. Added	[Workbook scope]!total. 'Fictional data'!\$A\$1:\$A\$3		'Fictional data'!\$A\$1:\$A\$3. Cell or range. Fictional data!\$A\$1:\$A\$3. Resolved static observation

Assumptions

- No additional assumption was recorded.

Limitations

- This calculator supports preparation and mechanical review. It does not decide applicability, provide legal advice, authenticate evidence, make a filing or certify compliance.

Official sources

Source	Provision	Date	Link
SheetJS: XLSX formula and array representation	Spreadsheet formula-change report. Saved XLSX formula representation and the separation between parsing and calculation.	October 4, 2026	https://docs.sheetjs.com/docs/csf/features/formulae/
SheetJS: Workbook and worksheet defined names	Spreadsheet formula-change report. Separate identities for workbook-level and worksheet-local names.	October 4, 2026	https://docs.sheetjs.com/docs/csf/features/names/