

SIGMA

Knowledge Integrity Audit Report

8 contradictions detected across **5** documents (**12,952** sentences) in **46.7 seconds**.

2 CRITICAL contradictions requiring immediate review.

Method: Cellular Sheaf Cohomology with Claim-Vertex Topological Encoding

Patent Pending: U.S. App# 19/649,080 | Invariant Research

No LLM. No training data. Deterministic. Every run produces identical results.

Contradiction Details

[CRITICAL] Digital Assets Fair Value

Documents: 10-K FY2022, 10-K FY2023, 10-K FY2024, 10-K FY2025

Document	Concept	Stance
10-K FY2022	tesla_digital_assets_fair_value	DENIES
10-K FY2023	tesla_digital_assets_fair_value	DENIES
10-K FY2024	tesla_digital_assets_fair_value	AFFIRMS
10-K FY2025	tesla_digital_assets_fair_value	AFFIRMS

Source Evidence:

Digital Assets Fair Value

10-K FY2022:

"For any digital assets held now or in the future, these charges may negatively impact our profitability in the periods in which such impairments occur even if the overall market values of these assets increase."

"For example, in the year ended December 31, 2022, we recorded \$204 million of impairment losses resulting from changes to the carrying value of our bitcoin and gains of \$64 million on certain conversions of bitcoin into fiat currency by us."

"During the years ended December 31, 2022 and 2021, we recorded \$204 million and \$101 million, respectively, of impairment losses on digital assets, respectively."

10-K FY2023:

"During the year ended December 31, 2022, we recorded an impairment loss of \$204 million as well as realized gains of \$64 million in connection with converting our holdings of digital assets into fiat currency."

"Tesla, Inc. Consolidated Statements of Cash Flows (in millions) Year Ended December 31, 2023 2022 2021 Cash Flows from Operating Activities Net income \$ 14,974 \$ 12,587 \$ 5,644 Adjustments to reconcile net income to net cash provided by operating activities: Depreciation, amortization and impairment 4,667 3,747 2,911 Stock-based compensation 1,812 1,560 2,121 In..."

"The digital assets are initially recorded at cost and are subsequently remeasured on the consolidated balance sheet at cost, net of any impairment losses incurred since acquisition."

10-K FY2024:

"Other income (expense), net, consists of foreign exchange gains and losses related to our foreign currency-denominated monetary assets and liabilities and fair value remeasurements of our digital assets following the adoption of ASU 2023-08 effective January 1, 2024."

"Other income (expense), net, changed favorably by \$523 million in the year ended December 31, 2024 as compared to the year ended December 31, 2023 primarily due to remeasurement of our bitcoin digital assets to fair value in 2024 (see above), partially offset by unfavorable fluctuations in foreign currency exchange rates on our intercompany balances."

"Tesla, Inc. Consolidated Statements of Cash Flows (in millions) Year Ended December 31, 2024 2023 2022 Cash Flows from Operating Activities Net income \$ 7,153 \$ 14,974 \$ 12,587 Adjustments to reconcile net income to net cash provided by operating activities: Depreciation, amortization and impairment 5,368 4,667 3,747 Stock-based compensation 1,999 1,812 1,560 Invento..."

10-K FY2025:

"Other (expense) income, net, consists of foreign exchange gains and losses related to our foreign currency-denominated monetary assets and liabilities and fair value remeasurements of our digital assets following the

adoption of ASU 2023-08 effective January 1, 2024."

"Tesla, Inc. Consolidated Statements of Cash Flows (in millions) Year Ended December 31, 2025 2024 2023 Cash Flows from Operating Activities Net income \$ 3,855 \$ 7,153 \$ 14,974 Adjustments to reconcile net income to net cash provided by operating activities: Depreciation, amortization and impairment 6,148 5,368 4,667 Stock-based compensation 2,825 1,999 1,812 Inventor..."

"The digital assets are initially recorded at cost and are subsequently remeasured on the consolidated balance sheets at fair value."

[CRITICAL] Is Independent

Documents: 10-K FY2022, 10-K FY2023, 10-K FY2024, 10-K FY2025, 10KA Amendment

Document	Concept	Stance
10-K FY2022	tesla_is_independent	DENIES
10-K FY2023	tesla_is_independent	DENIES
10-K FY2024	tesla_is_independent	DENIES
10-K FY2025	tesla_is_independent	DENIES
10KA Amendment	tesla_is_independent	AFFIRMS

Source Evidence:

Is Independent

10-K FY2022:

"Consolidated Statements of Redeemable Noncontrolling Interests and Equity"

"We have audited the accompanying consolidated balance sheets of Tesla, Inc. and its subsidiaries (the "Company") as of December 31, 2022 and 2021, and the related consolidated statements of operations, of comprehensive income, of redeemable noncontrolling interests and equity and of cash flows for each of the three years in the period ended December 31, 2022, including the related notes (collectiv..."

"The Company's management is responsible for these consolidated financial statements, for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting, included in Management's Report on Internal Control over Financial Reporting appearing under Item 9A."

10-K FY2023:

"Report of Independent Registered Public Accounting Firm To the Board of Directors and Stockholders of Tesla, Inc. Opinions on the Financial Statements and Internal Control over Financial Reporting We have audited the accompanying consolidated balance sheets of Tesla, Inc. and its subsidiaries (the "Company") as of December 31, 2023 and 2022, and the related consolidated statements of operations, o..."

"Basis for Opinions The Company's management is responsible for these consolidated financial statements, for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting, included in Management's Report on Internal Control over Financial Reporting appearing under Item 9A."

"Our responsibility is to express opinions on the Company's consolidated financial statements and on the Company's internal control over financial reporting based on our audits."

10-K FY2024:

"Report of Independent Registered Public Accounting Firm To the Board of Directors and Stockholders of Tesla, Inc. Opinions on the Financial Statements and Internal Control over Financial Reporting We have audited the accompanying consolidated balance sheets of Tesla, Inc. and its subsidiaries (the "Company") as of December 31, 2024 and 2023, and the related consolidated statements of operations, o..."

"Basis for Opinions The Company's management is responsible for these consolidated financial statements, for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting, included in Management's Report on Internal Control over Financial Reporting appearing under Item 9A."

"Our responsibility is to express opinions on the Company's consolidated financial statements and on the Company's internal control over financial reporting based on our audits."

10-K FY2025:

"Report of Independent Registered Public Accounting Firm To the Board of Directors and Stockholders of Tesla, Inc. Opinions on the Financial Statements and Internal Control over Financial Reporting We have audited the accompanying consolidated balance sheets of Tesla, Inc. and its subsidiaries (the "Company") as of December 31, 2025 and 2024, and the related consolidated statements of operations, o..."

"Basis for Opinions The Company's management is responsible for these consolidated financial statements, for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting, included in Management's Report on Internal Control over Financial Reporting appearing under Item 9A."

"Our responsibility is to express opinions on the Company's consolidated financial statements and on the Company's internal control over financial reporting based on our audits."

10KA Amendment:

"Currently, the Compensation Committee consists of three members of the Board: Ira Ehrenpreis (Chair), Robyn Denholm and Kathleen Wilson-Thompson, none of whom is an executive officer of Tesla, and each of whom qualifies as an "independent director" under the Nasdaq Stock Market Rules and is deemed independent under all applicable requirements of the Securities and Exchange Commission and Tesla's C..."

Coherence Certificate

Structural Certainty	DEFINITIVE
Spectral Gap	0.179081
Total Energy	7.4507
Inference Converged	True
H ¹ Dimension	0
Graph	11V / 10E
Stalk Dimension	16
Seed	42

Coverage Summary

Extraction Coverage: **97.0%** of 8,549 analyzable prose sentences matched.

8,295 matched | 254 unmatched by templates

Structural exclusions (not prose): 4,204 sentences (fragments, headers, tables, signatures, clause numbers)

No entity recognized: 199 sentences

Cryptographic Attestation

This analysis is cryptographically signed with Ed25519 and hashed with SHA256. The signature, hash, and all supporting artifacts are independently verifiable by any third party with the public key. No trust required.

Analysis ID	419c278b-5370-4032-a3f7-a67385652e28
Signature Algorithm	Ed25519
Hash Algorithm	SHA256
Key Fingerprint	9f3d4f6ae7534e9599427ee4ef0dab86...
Deterministic	YES -- identical inputs produce identical results
Verify Online	localhost:8400/api/proof/verify?rid=419c278b-5370-4032-a3f7-a67385652e28
Download Bundle	localhost:8400/api/proof/get?rid=419c278b-5370-4032-a3f7-a67385652e28

Evidence Bundle Contents:

<code>canonical_input.json</code>	Document list with SHA256 hashes
<code>analysis_policy.json</code>	SIGMA configuration and parameters
<code>output.json</code>	Full analysis results
<code>output.sha256</code>	SHA256 hash of output.json
<code>sign.sig</code>	Ed25519 signature (hex-encoded, 64 bytes)
<code>manifest.json</code>	Version, algorithms, key fingerprint

Independent Verification: Download the evidence bundle ZIP and verify the Ed25519 signature using the public key published at invariant.pro/pubkey.txt. The enclosed standalone `verify.py` script requires only Python and PyNaCl (`pip install pynacl`).

This output is designed to survive cross-examination in court, regulatory audit, or peer review, because both the math and the crypto are independently verifiable.

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Patent Pending: U.S. App# 19/649,080 | Deterministic. Auditable. Mathematically Certified.