

# Technical Due Diligence Report

## Anonymized-Report

**WALK AWAY**

CRAP Index of 100/100 combined with TDR of 67.0% indicates asset is beyond economic repair.



**67.0%**

TECHNICAL DEBT RATIO

**\$3,384,480**

REMEDIATION CAPEX

**\$5,054,449**

REPLACEMENT COST

**\$507,672/yr**

TECHNICAL DEBT INTEREST (TDI) 15% Annual Velocity Drag

**\$436,704**

STATISTICAL LOSS EXPECTANCY CRI-Adjusted Breach Exposure

TOTAL NEGOTIATION LEVERAGE

**\$3,821,184**

⚠ INTERNAL USE ONLY — Use with caution in negotiations

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SESSION ID: 57581F5E1A0BA423...644A14FF | For cryptographic verification, see the accompanying \_VERIFICATION\_TOKEN.txt  
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# METHODOLOGY & QUANTITATIVE FRAMEWORK

How VIGILCAP Calculates Technical Debt Liability

## 1. Replacement Cost Estimation (COCOMO II)

The **Constructive Cost Model (COCOMO II)** estimates software development effort.

$$\text{Effort (Person-Months)} = 2.4 \times (\text{KLOC})^{1.05} \times \$15,000/\text{month}$$

## 2. Remediation CapEx Calculation

<b>Complexity Debt</b>	2 hrs/unit cyclomatic complexity
<b>Security Debt</b>	4 hrs/critical leak, 1 hr/minor
<b>Database Debt</b>	40 hrs/God Table, 4 hrs/Heap Table
<b>Billable Rate</b>	<b>\$150/hr</b> (Senior Dev, blended)

## 3. Complexity Risk Index (CRAP)

$$\text{Raw CRAP} = \text{CC}^2 \times (1 - \text{coverage}/100)^3 + \text{CC}$$

$$\text{Normalized} = \min(100, \text{Raw}/100)$$

0-30: Maintainable | 31-50: Moderate | 51-79: High Risk | 80+: Critical

## 4. Technical Debt Ratio (TDR)

$$\text{TDR} = (\text{Remediation CapEx} / \text{Replacement Cost}) \times 100\%$$

< 10%	Healthy – Proceed
10-20%	Moderate – Consider adjustment
21-50%	High – Renegotiate/escrow
> 50%	Critical – Walk Away

**Sources:** COCOMO II (Boehm, 1995). CRAP Index (Crap4j). Cyclomatic Complexity (McCabe, 1976).

## Executive Summary

CRITICAL ARCHITECTURAL WARNING: The automated analysis has detected severe cyclomatic complexity (CRAP Index: 100/100, TDR: 67.0%). This indicates a monolithic architecture with high coupling. The remediation liability stands at \$3,384,480. While specific strategic nuance requires human review, the mathematical density of the codebase guarantees high remediation costs and regression risks during feature development. Proceed with extreme caution and consider requiring a substantial repair escrow.

**730**

FILES ANALYZED

**1**

SECURITY ISSUES

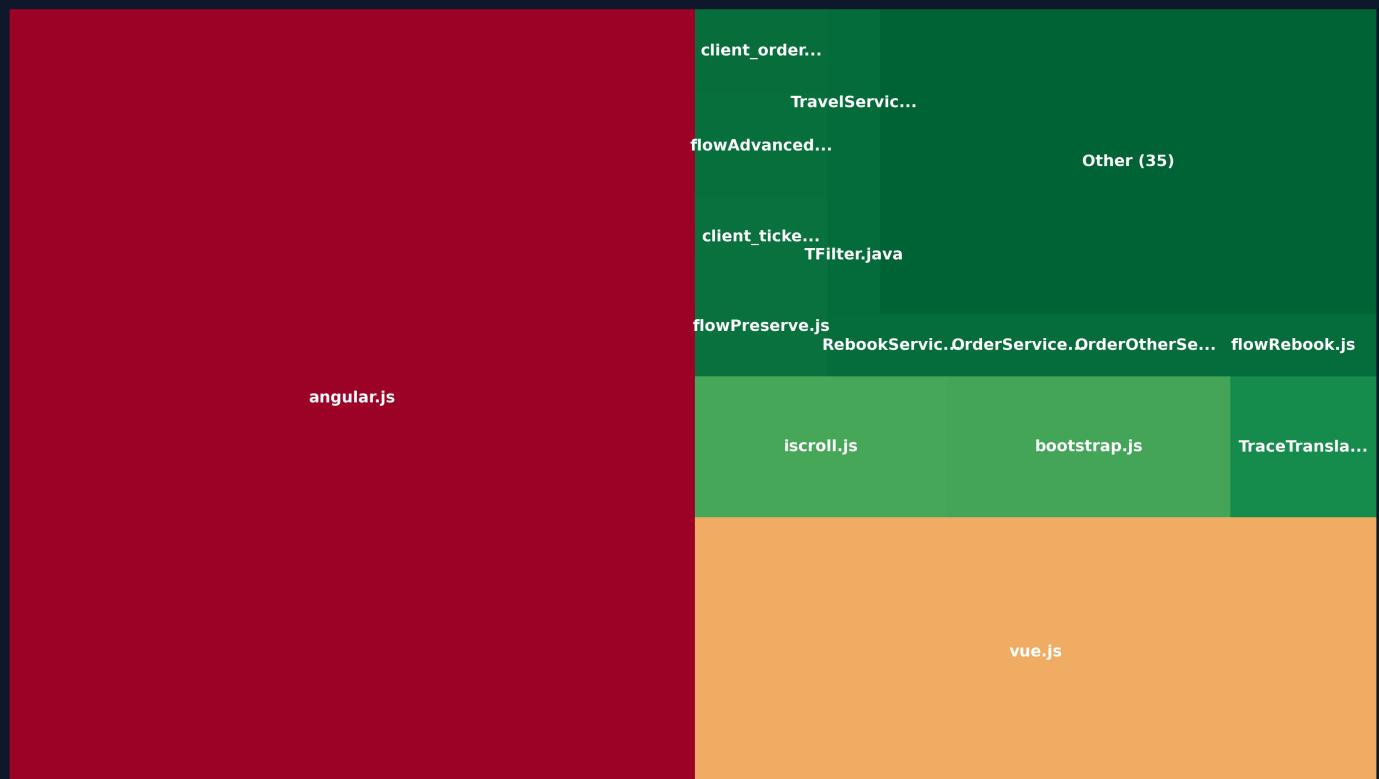
**5/10**

BUS FACTOR\*

\*Bus Factor: Minimum team members who could leave before project becomes unmaintainable. 1-3 = Critical | 4-6 = Concerning | 7-10 = Healthy

## Codebase Hotspot Map

Each rectangle represents a file, sized by lines of code. Colors show **relative complexity** within this codebase: **Red = Most Complex**, **Green = Least Complex**. High-complexity files are harder to maintain and more prone to bugs.



## Section 01: Technical Solvency Assessment

Framework 1.02 – Asset integrity metrics measuring operational continuity risk and EBITDA margin erosion exposure.



### Complexity Risk Index (CRI) Hotspots

#### What is the Complexity Risk Index (CRI)?

**CRI** (Complexity Risk Index) measures code maintainability risk by combining Cyclomatic Complexity with Test Coverage. High scores indicate code that is both complex and poorly tested—a significant liability in M&A scenarios.

Risk Scale (0-100):

0-30 OK

30-50 HIGH

50-80 SEVERE

80+ CRITICAL

Files exceeding threshold indicate elevated defect probability and maintenance cost.

Rank	File	CRAP Index	Complexity	Risk Impact
1	ts-ui-dashboard/static/assets/js/angular.js	100.0	2532	CRITICAL – Refactor Required
2	ts-ui-dashboard/static/assets/js/vue.js	100.0	1744	CRITICAL – Refactor Required
3	ts-ui-dashboard/static/assets/js/iscroll.js	100.0	450	CRITICAL – Refactor Required
4	ts-ui-dashboard/static/js/bootstrap.js	100.0	449	CRITICAL – Refactor Required
5	old-docs/Json2Shiviz/src/main/java/org/services/analysis/TraceTranslator.java	100.0	267	CRITICAL – Refactor Required
6	ts-ui-dashboard/static/js/flowPreserve.js	100.0	125	CRITICAL – Refactor Required
7	ts-ui-dashboard/static/assets/js/client_ticket_book.js	100.0	120	CRITICAL – Refactor Required
8	ts-ui-dashboard/static/js/flowAdvancedSearch.js	100.0	118	CRITICAL – Refactor Required
+ 2 additional hotspots				

#### Architectural Instability Assessment

Instability Index measures coupling fragility. High instability in core modules indicates integration risk and elevated post-acquisition maintenance burden.

**Documentation Ratio:** Low Confidence (Data Unavailable) – Knowledge transfer risk CRITICAL - No inline docs detected

## Strategic Risk Analysis

Severity	Risk	Impact	Est. Capex
HIGH	Credential Exposure	1 exposed secret(s) - Immediate breach liability	\$50,000
HIGH	Structural Insolvency	Refactoring required before roadmap execution	\$3,384,480
HIGH	Excessive Technical Debt	TDR of 67.0% indicates code quality issues that will impact velocity	\$1,353,792

## Security Deep Dive (1 findings - 1 Critical/High)

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#	Severity	Rule	File	Line
1	CRITICAL	generic-api-key	old-docs/k8s-cluster.txt	73

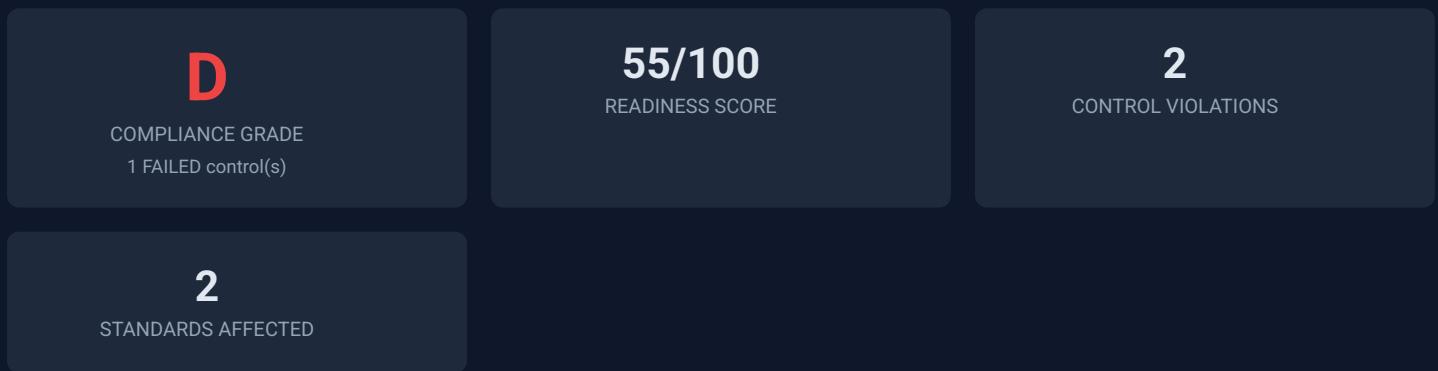
## Open Source Liability (High Risk)

Showing top high-risk dependencies. See Appendix A for full manifest.

Package	Version	Status	Risk	Action
✓ No High-Risk Licenses (GPL/AGPL) Detected in 383 Scanned Packages				



## Appendix C: Compliance Readiness Matrix



Standards Impacted: ISO 27001, SOC 2

### SOC 2

Control	Description	Status	Evidence
CC6.6	Encryption Key Management	FAILED	Encryption keys exposed in source code

### ISO 27001

Control	Description	Status	Evidence
A.10.1.2	Key Management	NON-COMPLIANT	Cryptographic keys not properly protected

## Appendix A: Full Dependency Manifest (383 items)

Package	Version	Type	Origin File
fs	0.0.1-security	RISK	
click	7.1.2	dev	
dlib	19.21.1	dev	
Flask	1.1.2	dev	
gunicorn	20.0.4	dev	
itsdangerous	1.1.0	dev	
Jinja2	2.11.3	dev	
MarkupSafe	1.1.1	dev	
numpy	1.19.5	dev	
opencv-python	4.5.1.48	dev	
Pillow	8.1.2	dev	
Werkzeug	1.0.1	dev	
body-parser	1.18.2	dev	
cookie-parser	1.4.3	dev	
debug	2.6.9	dev	
express	4.15.5	dev	
jade	1.11.0	dev	
mongo	0.1.0	dev	
morgan	1.9.0	dev	
mysql	2.18.1	dev	
serve-favicon	2.4.5	dev	
cryptography	latest	dev	
tornado	latest	dev	
pymysql	latest	dev	
mime-types	2.1.16	dev	
negotiator	0.6.1	dev	
eslint	3.19.0	dev	
eslint-config-standard	10.2.1	dev	
eslint-plugin-import	2.7.0	dev	
eslint-plugin-markdown	1.0.0-beta.6	dev	
eslint-plugin-node	5.1.1	dev	
eslint-plugin-promise	3.5.0	dev	
eslint-plugin-standard	3.0.1	dev	
istanbul	0.4.5	dev	
mocha	1.21.5	dev	
babel-core	5.6.15	dev	
babelify	6.1.2	dev	
browserify	10.2.4	dev	
browserify-derequire	0.9.4	dev	

Package	Version	Type	Origin File
unicode-7.0.0	0.1.5	dev	
acorn	2.1.0	dev	
testit	2.0.2	dev	
kind-of	3.0.2	dev	
longest	1.0.1	dev	
repeat-string	1.5.2	dev	
should	*	dev	
word-wrap	1.0.3	dev	
pre-commit	1.0.7	dev	
standard	3.7.3	dev	
babel-minify	0.5.1	dev	
benchmark	2.1.4	dev	
tape	4.x	dev	
safe-buffer	5.1.1	dev	
bytes	3.0.0	dev	
content-type	1.0.4	dev	
depd	1.1.1	dev	
http-errors	1.6.2	dev	
iconv-lite	0.4.19	dev	
on-finished	2.3.0	dev	
qs	6.5.1	dev	
raw-body	2.3.2	dev	
type-is	1.6.15	dev	
methods	1.1.2	dev	
supertest	1.1.0	dev	
buffer	5.6.0	dev	
@babel/plugin-external-helpers	7.10.4	dev	
@babel/preset-env	7.11.0	dev	
@istanbuljs/nyc-config-typescript	1.0.1	dev	
@microsoft/api-extractor	7.28.0	dev	
@rollup/plugin-babel	5.2.0	dev	
@rollup/plugin-commonjs	15.0.0	dev	
@rollup/plugin-json	4.1.0	dev	
@rollup/plugin-node-resolve	9.0.0	dev	
@rollup/plugin-replace	4.0.0	dev	
@rollup/plugin-typescript	6.0.0	dev	
@types/node	18.0.0	dev	
@typescript-eslint/eslint-plugin	5.30.0	dev	
@typescript-eslint/parser	5.30.0	dev	
array-includes	3.1.3	dev	
chai	4.2.0	dev	
eslint-config-prettier	8.5.0	dev	

Package	Version	Type	Origin File
eslint-plugin-prettier	4.1.0	dev	
eslint-plugin-tsdoc	0.2.16	dev	
karma	6.3.4	dev	
karma-chai	0.1.0	dev	
karma-chrome-launcher	3.1.0	dev	
karma-mocha	2.0.1	dev	
karma-mocha-reporter	2.2.5	dev	
karma-rollup-preprocessor	7.0.5	dev	
node-fetch	2.6.1	dev	
nyc	15.1.0	dev	
object.entries	1.1.5	dev	
prettier	2.7.1	dev	
rimraf	3.0.2	dev	
rollup	2.26.5	dev	
rollup-plugin-commonjs	10.1.0	dev	
rollup-plugin-node-globals	1.4.0	dev	
rollup-plugin-node-polyfills	0.2.1	dev	
rollup-plugin-polyfill-node	0.7.0	dev	
standard-version	9.5.0	dev	
ts-node	9.0.0	dev	
tsd	0.21.0	dev	
typescript	4.7.4	dev	
typescript-cached-transpile	0.0.6	dev	
uuid	8.3.2	dev	
base64-js	1.3.1	dev	
ieee754	1.1.13	dev	
airtap	3.0.0	dev	
concat-stream	2.0.0	dev	
hyperquest	2.1.3	dev	
is-buffer	2.0.4	dev	
is-nan	1.3.0	dev	
split	1.0.1	dev	
through2	4.0.2	dev	
uglify-js	3.11.3	dev	
ava	0.0.4	dev	
align-text	0.1.3	dev	
lazy-cache	1.0.3	dev	
better-assert	1.0.0	dev	
commander	2.8.x	dev	
source-map	0.4.x	dev	
http-proxy	1.x	dev	
jshint	2.8.x	dev	

Package	Version	Type	Origin File
nock	2.x	dev	
server-destroy	1.x	dev	
vows	0.8.x	dev	
center-align	0.1.1	dev	
right-align	0.1.1	dev	
wordwrap	0.0.2	dev	
blanket	1.1.6	dev	
coveralls	2.11.2	dev	
mocha-lcov-reporter	0.0.2	dev	
mocoverage	1.0.0	dev	
patched-blanket	1.0.1	dev	
cookie	0.3.1	dev	
cookie-signature	1.0.6	dev	
tap	2.3.0	dev	
css-parse	1.0.4	dev	
css-stringify	1.0.5	dev	
ms	2.0.0	dev	
concurrently	3.1.0	dev	
karma-phantomjs-launcher	1.0.2	dev	
karma-sinon	1.0.5	dev	
sinon	1.17.6	dev	
sinon-chai	2.8.0	dev	
xo	*	dev	
codecov	3.8.3	dev	
double-ended-queue	2.1.0-0	dev	
beautify-benchmark	0.2.4	dev	
seedrandom	2.4.3	dev	
accepts	1.3.3	dev	
array-flatten	1.1.1	dev	
content-disposition	0.5.2	dev	
encodeurl	1.0.1	dev	
escape-html	1.0.3	dev	
etag	1.8.0	dev	
finalhandler	1.0.6	dev	
fresh	0.5.2	dev	
merge-descriptors	1.0.1	dev	
parseurl	1.3.1	dev	
path-to-regexp	0.1.7	dev	
proxy-addr	1.1.5	dev	
range-parser	1.2.0	dev	
send	0.15.6	dev	
serve-static	1.12.6	dev	

Package	Version	Type	Origin File
setprototypeof	1.0.3	dev	
statuses	1.3.1	dev	
utils-merge	1.0.0	dev	
vary	1.1.1	dev	
after	0.8.2	dev	
connect-redis	2.4.1	dev	
cookie-session	1.3.1	dev	
ejs	2.5.7	dev	
express-session	1.15.5	dev	
hbs	4.0.1	dev	
marked	0.3.6	dev	
method-override	2.3.9	dev	
multiparty	4.1.3	dev	
pbkdf2-password	1.2.1	dev	
vhost	3.0.2	dev	
unpipe	1.0.0	dev	
readable-stream	2.3.3	dev	
inherits	2.0.3	dev	
async	*	dev	
errto	*	dev	
iconv	*	dev	
request	*	dev	
semver	*	dev	
unorm	*	dev	
coffee-script	1.12.6	dev	
nodeunit	0.8.2 <0.8.7	dev	
zuul	3.0.0	dev	
character-parser	1.2.1	dev	
clean-css	3.1.9	dev	
constantinople	3.0.1	dev	
jstransformer	0.0.2	dev	
mkdirp	0.5.0	dev	
transformers	2.1.0	dev	
void-elements	2.0.1	dev	
with	4.0.0	dev	
browserify-middleware	4.1.0	dev	
code-mirror	3.22.0	dev	
github-basic	4.1.2	dev	
handle	1.0.0	dev	
highlight-codemirror	4.1.0	dev	
inconsolata	0.0.2	dev	
jade-code-mirror	1.0.5	dev	

Package	Version	Type	Origin File
jade-highlighter	1.0.5	dev	
jstransformer-cdata	0.0.3	dev	
jstransformer-coffee-script	0.0.2	dev	
jstransformer-less	1.0.0	dev	
jstransformer-marked	0.0.1	dev	
jstransformer-stylus	0.0.1	dev	
jstransformer-verbatim	0.0.2	dev	
less	2.0.0	dev	
less-file	0.0.9	dev	
linify	*	dev	
lsr	1.0.0	dev	
opener	1.3.0	dev	
pull-request	3.0.0	dev	
stop	3.0.0-rc1	dev	
stylus	*	dev	
twbs	0.0.6	dev	
is-promise	2.0.0	dev	
promise	6.0.1	dev	
ansi-bold	0.1.1	dev	
benchmarked	1.0.0	dev	
glob	7.1.1	dev	
gulp-format-md	0.1.12	dev	
type-of	2.0.1	dev	
typeof	1.0.0	dev	
ansi-yellow	0.1.1	dev	
fill-range	2.1.0	dev	
mime-db	1.2.0	dev	
bluebird	3.5.0	dev	
co	4.6.0	dev	
cogent	1.0.1	dev	
csv-parse	1.2.1	dev	
gnode	0.1.2	dev	
stream-to-array	2.3.0	dev	
covert	1.0.0	dev	
minimist	1.2.6	dev	
mongodb	*	dev	
bson	4.6.5	dev	
deque	2.0.1	dev	
mongodb-connection-string-url	2.5.2	dev	
socks	2.6.2	dev	
@iarna/toml	2.2.5	dev	
@microsoft/tsdoc-config	0.16.1	dev	

Package	Version	Type	Origin File
@mongodb-js/zstd	1.0.0	dev	
@types/chai	4.3.1	dev	
@types/chai-subset	1.3.3	dev	
@types/express	4.17.13	dev	
@types/kerberos	1.1.1	dev	
@types/mocha	9.1.1	dev	
@types/saslprep	1.0.1	dev	
@types/semver	7.3.9	dev	
@types/sinon	10.0.11	dev	
@types/sinon-chai	3.2.8	dev	
@types/whatwg-url	8.2.1	dev	
chai-subset	1.6.0	dev	
chalk	4.1.2	dev	
eslint-plugin-simple-import-sort	7.0.0	dev	
js-yaml	4.1.0	dev	
mocha-sinon	2.1.2	dev	
source-map-support	0.5.21	dev	
xml2js	0.4.23	dev	
yargs	17.5.1	dev	
whatwg-url	11.0.0	dev	
eslint-config-semistandard	15.0.1	dev	
gen-esm-wrapper	1.1.3	dev	
basic-auth	2.0.0	dev	
on-headers	1.0.1	dev	
expect.js	0.3.1	dev	
husky	0.13.3	dev	
lint-staged	3.4.1	dev	
bignumber.js	9.0.0	dev	
sqlstring	2.3.1	dev	
timezone-mock	0.0.7	dev	
urun	0.0.8	dev	
utest	0.0.8	dev	
ee-first	1.1.1	dev	
hashish	0.0.4	dev	
fast-url-parser	1.1.3	dev	
asap	1.0.0	dev	
promises-aplus-tests	*	dev	
forwarded	0.1.0	dev	
ipaddr.js	1.4.0	dev	
@ljharb/eslint-config	12.2.1	dev	
editorconfig-tools	0.1.1	dev	
evalmd	0.0.17	dev	

Package	Version	Type	Origin File
qs-iconv	1.0.4	dev	
safe-publish-latest	1.1.1	dev	
ansi-cyan	0.1.1	dev	
isobject	2.1.0	dev	
repeating	3.0.0	dev	
text-table	0.2.0	dev	
yargs-parser	4.0.2	dev	
sparse-bitfield	3.0.3	dev	
@nodertc/eslint-config	0.2.1	dev	
jest	23.6.0	dev	
destroy	1.0.4	dev	
mime	1.3.4	dev	
temp-path	1.0.0	dev	
tslint	5.18.0	dev	
ip	2.0.0	dev	
smart-buffer	4.2.0	dev	
@types/ip	1.1.0	dev	
amdefine	0.0.4	dev	
dryice	0.4.8	dev	
memory-pager	1.0.2	dev	
buffer-alloc	1.1.0	dev	
punycode	2.1.1	dev	
@domenic/eslint-config	1.4.0	dev	
@unicode/unicode-14.0.0	1.2.1	dev	
minipass-fetch	1.4.1	dev	
regenerate	1.4.2	dev	
css	1.0.8	dev	
atpl	*	dev	
coffeecup	*	dev	
coffeeekup	*	dev	
component-builder	*	dev	
cson	*	dev	
dot	*	dev	
dust	*	dev	
dustjs-linkedin	*	dev	
eco	*	dev	
ect	*	dev	
haml-coffee	*	dev	
hamljs	*	dev	
handlebars	*	dev	
highlight.js	*	dev	
hogan.js	*	dev	

Package	Version	Type	Origin File
html2jade	*	dev	
jazz	*	dev	
jqtpl	*	dev	
just	*	dev	
liquor	*	dev	
markdown	*	dev	
markdown-js	*	dev	
mote	*	dev	
mustache	*	dev	
plates	*	dev	
qejs	*	dev	
sass	*	dev	
supermarked	*	dev	
swig	*	dev	
templayed	*	dev	
then-jade	*	dev	
toffee	*	dev	
underscore	*	dev	
walrus	*	dev	
whiskers	*	dev	
media-typer	0.3.0	dev	
uglify-to-browserify	1.0.0	dev	
cheerio	0.18.0	dev	
tr46	3.0.0	dev	
webidl-conversions	7.0.0	dev	
domexception	4.0.0	dev	
got	11.8.2	dev	
webidl2js	17.0.0	dev	
acorn-globals	1.0.3	dev	
expresso	0.7.x	dev	
camelcase	1.0.2	dev	
cliui	2.1.0	dev	
decamelize	1.0.0	dev	
window-size	0.1.0	dev	
doctoc	0.15.0	dev	
webpack	1.12.0	dev	
mocha-as-promised	1.2.1	dev	
optimist	0.3.5	dev	
core-util-is	1.0.0	dev	
isarray	1.0.0	dev	
process-nextick-args	2.0.0	dev	
string_decoder	1.1.1	dev	

Package	Version	Type	Origin File
util-deprecate	1.0.1	dev	
assert	1.4.0	dev	
babel-polyfill	6.9.1	dev	
lolex	2.3.2	dev	
graceful-readlink	1.0.0	dev	
@types/webidl-conversions	*	dev	
com.google.guava:guava	21.0	dev	
junit:junit	4.12	dev	

## Appendix B: Codebase Complexity Ledger (Top 200 of 50 files)

#	File	Complexity	Lines	Language
1	ts-ui-dashboard/static/assets/js/angular.js	2532	31,768	JS
2	ts-ui-dashboard/static/assets/js/vue.js	1744	10,947	JS
3	ts-ui-dashboard/static/assets/js/iscroll.js	450	2,121	JS
4	ts-ui-dashboard/static/js/bootstrap.js	449	2,377	JS
5	old-docs/Json2Shiviz/src/main/java/org/services/analysis/TraceTranslator.java	267	1,226	Java
6	ts-ui-dashboard/static/js/flowPreserve.js	125	796	JS
7	ts-ui-dashboard/static/assets/js/client_ticket_book.js	120	617	JS
8	ts-ui-dashboard/static/js/flowAdvancedSearch.js	118	833	JS
9	ts-ui-dashboard/static/assets/js/client_order_list.js	102	663	JS
10	ts-rebook-service/src/main/java/rebook/service/RebookServiceImpl.java	96	475	Java
11	ts-order-service/src/main/java/order/service/OrderServiceImpl.java	95	470	Java
12	ts-order-other-service/src/main/java/other/service/OrderOtherServiceImpl.java	94	477	Java
13	ts-ui-dashboard/static/js/flowRebook.js	92	621	JS
14	old-docs/Lib/ms-monitoring-core/src/main/java/org/myproject/ms/monitoring/instrument/web/TFilter.java	83	371	Java
15	ts-travel-service/src/main/java/travel/service/TravelServiceImpl.java	82	584	Java
16	ts-travel2-service/src/main/java/travel2/service/TravelServiceImpl.java	69	497	Java
17	ts-basic-service/src/main/java/fdse/microservice/service/BasicServiceImpl.java	67	485	Java
18	ts-ui-dashboard/static/assets/js/index.js	62	327	JS
19	ts-cancel-service/src/main/java/cancel/service/CancelServiceImpl.java	60	336	Java
20	ts-food-service/src/main/java/foodsearch/service/FoodServiceImpl.java	54	312	Java
21	ts-ui-dashboard/static/js/bs_main.js	53	284	JS
22	ts-inside-payment-service/src/main/java/inside_payment/service/InsidePaymentServiceImpl.java	50	370	Java
23	ts-admin-travel-service/src/main/java/admintravel/service/AdminTravelServiceImpl.java	49	289	Java
24	ts-ui-dashboard/static/js/notification.js	46	113	JS
25	ts-ui-dashboard/static/assets/js/echarts.min.js	45	35	JS
26	old-docs/Lib/ms-monitoring-core/src/main/java/org/myproject/ms/monitoring/Item.java	45	580	Java
27	ts-preserve-other-service/src/main/java/preserveOther/service/PreserveOtherServiceImpl.java	44	436	Java
28	ts-preserve-service/src/main/java/preserve/service/PreserveServiceImpl.java	44	433	Java
29	ts-ui-dashboard/static/js/orderRebook.js	42	113	JS
30	ts-ui-dashboard/static/assets/js/client_adsearch.js	41	210	JS
31	ts-ui-dashboard/static/js/basicInformation.js	40	104	JS
32	ts-ui-dashboard/static/js/ticketInformation.js	40	102	JS
33	old-docs/Lib/ms-monitoring-core/src/main/java/org/myproject/ms/monitoring/trace/DChainer.java	40	264	Java
34	old-docs/Lib/ms-monitoring-core/src/main/java/org/myproject/ms/monitoring/antn/SleuthAdvisorConfig.java	38	295	Java
35	old-docs/ts-ui-test/src/test/java/TestFlowOne.java	37	264	Java
36	ts-ui-dashboard/static/js/upload.js	36	167	JS
37	ts-execute-service/src/main/java/execute/serivce/ExecuteServiceImpl.java	36	191	Java
38	ts-ui-dashboard/static/assets/js/old_index.js	34	408	JS

#	File	Complexity	Lines	Language
39	ts-ui-dashboard/static/assets/js/admin_travel.js	33	382	JS
40	ts-ui-dashboard/static/assets/js/aliyun-oss-sdk.min.js	32	18	JS
41	ts-route-plan-service/src/main/java/plan/service/RoutePlanServiceImpl.java	32	356	Java
42	ts-assurance-service/src/main/java/assurance/service/AssuranceServiceImpl.java	32	158	Java
43	ts-ui-dashboard/static/js/contacts.js	31	193	JS
44	ts-ui-dashboard/static/js/order.js	30	173	JS
45	ts-ui-dashboard/static/js/register.js	30	69	JS
46	ts-ui-dashboard/static/js/ticketOffice.js	30	310	JS
47	old-docs/Lib/ms-monitoring-core/src/main/java/org/myproject/ms/monitoring/instrument/web/THInter.java	27	180	Java
48	ts-ui-dashboard/static/js/travel.js	26	277	JS
49	ts-order-other-service/src/main/java/other/entity/Order.java	25	119	Java
50	ts-wait-order-service/src/main/java/waitorder/service/Impl/WaitListOrderServiceImpl.java	25	174	Java

# GLOSSARY OF TERMS

Technical Debt Vocabulary for M&A Professionals

## Technical Debt Ratio (TDR)

The ratio of remediation cost to replacement cost, expressed as a percentage. A TDR of 25% means it costs \$0.25 to fix the codebase for every \$1.00 it would cost to rebuild from scratch. Industry threshold for "Walk Away" is typically >50%.

## Cyclomatic Complexity

A quantitative measure of the number of linearly independent paths through a program's source code. Higher values indicate more complex code that is harder to test and maintain. Calculated by counting decision points (if, for, while, case).

## Bus Factor

The minimum number of team members who would need to be hit by a bus (or leave) before a project stalls due to lack of knowledge. A Bus Factor of 1 means all critical knowledge resides in a single person—a severe M&A risk.

## Remediation CapEx

Capital Expenditure required to remediate identified technical debt, security vulnerabilities, and architectural issues. Expressed in USD, calculated by multiplying estimated hours by the hourly developer rate (\$150).

## Transitive Dependency

A dependency that is not directly declared by a project, but is required by one of its direct dependencies. Example: If your app uses Package A, and Package A uses Package B, then Package B is a transitive dependency. These create hidden supply chain risk.

## God Table

A database table with an excessive number of columns (>50), indicating poor normalization. These tables are difficult to maintain, cause performance issues, and often signify rushed schema design. Remediation typically requires 40+ hours.

## Heap Table

A database table lacking a PRIMARY KEY constraint. Without a primary key, the database cannot uniquely identify rows, leading to data integrity issues, replication failures, and poor join performance.

## CRAP Index

Change Risk Anti-Patterns. A metric combining cyclomatic complexity and test coverage to predict the likelihood that code changes will introduce bugs. Scores above 80 indicate code that is effectively untestable.

## Technical Debt Interest (TDI)

The ongoing productivity cost of not addressing technical debt. Calculated as 15% of total remediation CapEx, representing the annual velocity drag on development teams forced to work around legacy issues.

## LibYears

A measure of dependency freshness. The sum of years each dependency is behind its latest stable release. A LibYear score of 10 means the project's dependencies are collectively 10 years behind current versions—indicating supply chain risk.

## Toxic License

Open-source licenses with "viral" or "copyleft" provisions that can contaminate proprietary code. Examples: GPL, AGPL, SSPL. Using code under these licenses may require releasing your entire codebase under the same license.

## Statistical Loss Expectancy (SLE)

The expected financial loss from a security incident, calculated as: Asset Value  $\times$  60%  $\times$  Exploit Probability. VIGILCAP adds a Confidence Penalty for untested code, increasing SLE by 10-20% when CRAP Index is elevated.

This glossary is provided for informational purposes. Consult qualified legal and technical advisors for M&A decisions.

## APPENDIX C: BUYER'S NEGOTIATION PLAYBOOK

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**⚠ DO NOT SHARE WITH SELLER** – This appendix contains negotiation strategies based on identified technical liabilities.

### Exposed Credentials

"Require immediate remediation and security audit within 30 days of close."

**Leverage:** \$50,000 escrow hold per exposed credential

### High Technical Debt

"TDR of 67.0% with \$3,384,480 remediation liability. Negotiate 15% purchase price reduction."

**Leverage:** \$3,384,480 remediation escrow

### Critical Complexity Risk

"CRAP Index of 100/100 indicates untestable code. Require 90-day mandatory refactoring warranty with code quality milestones."

**Leverage:** Indemnity clause for post-close defects + \$100,000 quality escrow

**Legal Notice:** CONFIDENTIAL. Automated Probabilistic Assessment. Not Financial Advice. This report utilizes AI-assisted synthesis and local static analysis. Reliability is limited to the provided source code sample. Liability is strictly limited to the fee paid.