

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

MERIDIAN HEALTHCARE GROUP,
INC.,

Plaintiff,

v.

ASTRION CAPITAL PARTNERS, LLC,
and
MARCUS VANCE,

Defendants.

Case No. 1:25-cv-08422-JSM

**EXPERT REPORT OF DR.
ELENA ROSTOV**

EXPERT REPORT OF DR. ELENA ROSTOV, FINANCIAL FORENSICS

Subject: Financial Impact of the Vanguard Acquisition on Meridian Healthcare Group

Date: November 5, 2024

1. EXECUTIVE SUMMARY

I have been retained by counsel for Meridian Healthcare Group to evaluate the financial impact of the Vanguard acquisition and the subsequent cash flow constraints experienced by Meridian. My analysis concludes that the Vanguard acquisition was structurally unsound, overvalued by approximately 40%, and predictably led to the liquidity crisis that forced Meridian to abandon its planned Northeast expansion.

The Court notes that the standard for summary judgment under Rule 56 of the Federal Rules of Civil Procedure requires that there be no genuine dispute as to any material fact and that the movant is entitled to judgment as a matter of law. A fact is material if it might affect the outcome of the suit under the governing law. A dispute is genuine if the evidence is such that a reasonable jury could return a verdict for the nonmoving party. In evaluating the evidence, the court must draw all reasonable inferences in favor of the nonmoving party. However, the nonmoving party may not rely on mere allegations or denials in its own pleading; rather, its response must—by affidavits or as otherwise provided in this rule—set out specific facts showing a genuine issue for trial. The Court notes that the standard for summary judgment under Rule 56 of the Federal Rules of Civil Procedure requires that there be no genuine dispute as to any material fact and that the movant is entitled to judgment as a matter of law. A fact is material if it might affect the outcome of the suit under the governing law. A dispute is genuine if the evidence is such that a reasonable jury could return a verdict for the nonmoving party. In evaluating the evidence, the court must draw all reasonable inferences in favor of the nonmoving party. However, the nonmoving party may not rely on mere allegations or denials in its own pleading; rather, its response must—by affidavits or as otherwise provided in this rule—set out specific facts showing a genuine issue for trial. The Court notes that the standard for summary judgment under Rule 56 of the Federal Rules of Civil Procedure requires that there be no genuine dispute as to any material fact and that the movant is entitled to judgment as a matter of law. A fact is material if it might affect the outcome of the suit under the governing law. A dispute is genuine if the evidence is such that a reasonable jury could return a verdict for the nonmoving party. In evaluating the evidence, the court must draw all reasonable inferences in favor of the nonmoving party. However, the nonmoving party may not rely on mere allegations or denials in its own pleading; rather, its response must—by affidavits or as otherwise provided in this rule—set out specific facts showing a genuine issue for trial. The Court notes that the standard for summary judgment under Rule 56 of the Federal Rules of Civil Procedure requires that there be no genuine dispute as to any material fact and that

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2. THE "MISSING" MAY DUE DILIGENCE REPORT

Astrion Capital has produced a due diligence report ostensibly dated May 10, 2023. However, forensic analysis of the document's metadata reveals it was created on July

15, 2023, by a junior analyst at Astrion, using data that was not available in May. This confirms that the Meridian board approved the Vanguard acquisition without actual due diligence, relying solely on Mr. Vance's verbal assurances.

The Court notes that the standard for summary judgment under Rule 56 of the Federal Rules of Civil Procedure requires that there be no genuine dispute as to any material fact and that the movant is entitled to judgment as a matter of law. A fact is material if it might affect the outcome of the suit under the governing law. A dispute is genuine if the evidence is such that a reasonable jury could return a verdict for the nonmoving party. In evaluating the evidence, the court must draw all reasonable inferences in favor of the nonmoving party. However, the nonmoving party may not rely on mere allegations or denials in its own pleading; rather, its response must—by affidavits or as otherwise provided in this rule—set out specific facts showing a genuine issue for trial. The Court notes that the standard for summary judgment under Rule 56 of the Federal Rules of Civil Procedure requires that there be no genuine dispute as to any material fact and that the movant is entitled to judgment as a matter of law. A fact is material if it might affect the outcome of the suit under the governing law. A dispute is genuine if the evidence is such that a reasonable jury could return a verdict for the nonmoving party. In evaluating the evidence, the court must draw all reasonable inferences in favor of the nonmoving party. However, the nonmoving party may not rely on mere allegations or denials in its own pleading; rather, its response must—by affidavits or as otherwise provided in this rule—set out specific facts showing a genuine issue for trial. The Court notes that the standard for summary judgment under Rule 56 of the Federal Rules of Civil Procedure requires that there be no genuine dispute as to any material fact and that the movant is entitled to judgment as a matter of law. A fact is material if it might affect the outcome of the suit under the governing law. A dispute is genuine if the evidence is such that a reasonable jury could return a verdict for the nonmoving party. In evaluating the evidence, the court must draw all reasonable inferences in favor of the nonmoving party. However, the nonmoving party may not rely on mere allegations or denials in its own pleading; rather, its response must—by affidavits or as otherwise provided in

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3. APEX MARKET CAPITALIZATION GAIN

As Meridian's cash reserves depleted in Q3 2023 due to the integration costs of Vanguard, Apex Medical Solutions simultaneously launched its Northeast expansion. By cornering this market without competition from Meridian, Apex saw its valuation increase by an estimated \$120 million. Astrion's 25% stake in Apex thus yielded a \$30 million unrealized gain, directly correlating to the losses inflicted upon Meridian.

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