EDUCATIONAL MATERIAL | INITIAL CHECKLIST

M&A Compliance and Risk Due Diligence Checklist

Discussion points for prospective buyers before specialized due diligence

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What this resource is for

This checklist helps prospective buyers prepare topics for discussion with their professional advisers. Check the subjects that still require clarification. A checked item does not indicate wrongdoing and cannot replace document review or transaction-specific legal and compliance diligence.

Topics to raise with your due diligence advisers

Check topics requiring discussion, not items you consider "approved."

- [ ] **Deal structure**
  Is it clear what will be acquired and which obligations could transfer?
- [ ] **Key contracts**
  Are important commitments or change-of-control restrictions relevant?
- [ ] **Licenses and regulation**
  Does the business require sector-specific permits or regulatory review?
- [ ] **Liabilities and disputes**
  Are there disputes, investigations or obligations requiring further inquiry?
- [ ] **Consumer practices**
  Do billing, warranties, cancellations or complaints warrant examination?
- [ ] **Data and security**
  Are personal data, third-party access or past incidents relevant to the deal?
- [ ] **Third parties and integrity**
  Do suppliers, intermediaries or cross-border dealings require attention?
- [ ] **Post-acquisition continuity**
  Which responsibilities or controls may need integration or review?

What specialized advisers must determine

The scope and depth of diligence, the evidence to examine, applicable legal requirements, the significance of identified risks, and appropriate contractual and integration measures. Missing information alone does not establish a violation.

This educational resource is not a completed due diligence review, legal opinion, valuation or recommendation to proceed with a deal. Transaction decisions require qualified professionals in the relevant disciplines and jurisdictions.

Methodology reference: U.S. DOJ, Evaluation of Corporate Compliance Programs (2024), M&A section.