

1 Checklist Due Diligence

This due diligence checklist provides an overview of the information and documents required.

How much data you collect depends on the size and complexity of the company. In general, a period of three historical years, the current financial year as well as the budget and any existing financial plan are looked at.

areas	priority	quality		
1 General information <ul style="list-style-type: none"> - Homepage, company presentation - Organization chart - Major events 	A	1	2	3
2 Financial information <ul style="list-style-type: none"> - Annual accounts of past 3 years - (Balance sheet, ER, MFF, annex, reports) - Open items customers / suppliers - warehouse, work in progress - Schedule of assets with hidden reserves - Accruals - sales structure; Top 5 customers (share) - cost structure; Top 5 suppliers (share) - Budget data 3-5 years 	A-B	1	2	3
3 Legal Information <ul style="list-style-type: none"> - Statutes, ownership structure, ... - customer contracts - supplier contracts - employment contracts - Board of Directors - management - employees - leases - insurance contracts - Credit or leasing contracts - further important information... 	A-B	1	2	3
4 Tax information <ul style="list-style-type: none"> - Tax return, tax provisions - Definitive tax assessments - Expenses regulations - Annual reconciliation VAT 	A-B	1	2	3