Due Diligence Data Room Checklist

A structured overview of documents commonly required during financial, legal, and operational due diligence.

Use this checklist to prepare your due diligence data room before inviting external reviewers.

№ Legal Documentation	Version control: Upload final or board-approved
Documents used to confirm legal structure, contractual	versions and label drafts clearly.
obligations, and regulatory standing. Company formation documents	
Articles of incorporation, bylaws, or operating agreements	Materials confirming ownership and protection
Shareholder and partnership agreements	of intellectual property. Patent registrations and applications
Records of board resolutions and meeting minutes	
Material customer and supplier contracts	Trademark registrations and filings
Active licences, permits, and regulatory approvals	Copyright registrations
	☐ IP ownership, assignment, and licence agreements
Litigation records, disputes, and settlement agreements	Domain name registrations
Confidentiality and non-disclosure agreements (NDAs)	IP disputes, claims, or infringement notices
Buyer-ready structure: Align folders to these sections	Human Resources & Employee Documentation
so reviewers can find documents without back-and- forth.	Employee-related records and workforce obligations.
	Employment and contractor agreements
Corporate & Organisational Records	Employee handbook and HR policies
Documentation outlining ownership structure	Executive compensation plans and bonuses
and governance framework.	Benefit plans and pension documentation
Organisational chart	Payroll records and headcount summaries
List of subsidiaries and affiliated entities	Non-compete, non-solicitation, and confidentiality
Capitalisation table (cap table)	agreements
Shareholder register with ownership percentages	
List of directors and executive officers	\$ Financial Records
Signing authorities and powers of attorney	Financial documentation used to assess
	performance, stability, and liabilities.
Faster review: Consistent naming reduces questions	Audited financial statements (last 2–3 years)
and shortens diligence cycles.	Interim and management accounts
	Income tax filings and correspondence
Taxation Records	Budget plans and financial forecasts
Documents supporting tax compliance and	Cash flow statements
risk assessment.	Accounts receivable and payable ageing reports
Federal, provincial, and local tax filings	Loan agreements and credit facilities
Tax audit reports and rulings	
Deferred tax schedules	Records of existing debts and financial obligations
Transfer pricing documentation	Fixed asset register and depreciation schedules
Records of tax disputes or penalties	

○ IT, Security & Data Governance	Real Estate & Physical Assets
Information on systems, software, and data	Property-related documentation and physical
protection practices.	asset records.
IT infrastructure and network diagrams	Property deeds and title documents
Software licences and subscription agreements	Lease agreements and rent schedules
Cybersecurity policies and incident reports	Property appraisals and valuation reports
Data privacy and protection policies (e.g., GDPR)	Environmental and zoning reports
Disaster recovery and business continuity plans	Equipment lists, warranties, and maintenance logs
User access controls and permission logs	
	☐ Insurance & Risk Management
Scope control: Add sections only when they match	Records demonstrating risk coverage and exposure.
the diligence request list.	Insurance policies (liability, property, D&O, E&O)
	Claims history and loss reports
Environmental, Health & Safety	Risk assessment documentation
Compliance documentation related to workplace	
and environmental regulations.	
Environmental assessments and impact studies	Compliance-ready: Make it easy to trace each claim back to a document.
Health and safety policies	back to a document.
Regulatory inspection reports	
Hazardous materials documentation	ESG Documentation
	Materials supporting environmental, social, and
Incident and accident logs	governance oversight.
	ESG policies and internal frameworks
Security proof: Include policies plus evidence	Sustainability and impact reports
(logs, incident summaries, approvals).	Governance policies and codes of conduct
	Diversity and inclusion documentation
Regulatory & Compliance	
Documents confirming compliance with industry and	
legal standards.	
Regulatory filings and disclosures	
Compliance manuals and internal policies	
Compliance manuals and internal policies Licences, certifications, and approvals	

Run Due Diligence in an Ideals Data Room



Share sensitive documents securely, control access by role, and keep every view, download, and Q&A action fully auditable—so diligence moves faster with fewer follow-ups.

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