

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

Documents used to confirm legal structure, contractual obligations, and regulatory standing.

- ☐ Company formation documents
- ☐ Articles of incorporation, bylaws, or operating agreements
- ☐ Shareholder and partnership agreements
- ☐ Records of board resolutions and meeting minutes
- ☐ Material customer and supplier contracts
- ☐ Active licences, permits, and regulatory approvals
- ☐ Litigation records, disputes, and settlement agreements
- ☐ Confidentiality and non-disclosure agreements (NDAs)

Version control: Upload final or board-approved versions and label drafts clearly.

Intellectual Property Assets

Materials confirming ownership and protection of intellectual property.

- ☐ Patent registrations and applications
- ☐ Trademark registrations and filings
- ☐ Copyright registrations
- ☐ IP ownership, assignment, and licence agreements
- ☐ Domain name registrations
- ☐ IP disputes, claims, or infringement notices

Buyer-ready structure: Align folders to these sections so reviewers can find documents without back-and-forth.

Corporate & Organisational Records

Documentation outlining ownership structure and governance framework.

- ☐ Organisational chart
- ☐ List of subsidiaries and affiliated entities
- ☐ Capitalisation table (cap table)
- ☐ Shareholder register with ownership percentages
- ☐ List of directors and executive officers
- ☐ Signing authorities and powers of attorney

Human Resources & Employee Documentation

Employee-related records and workforce obligations.

- ☐ Employment and contractor agreements
- ☐ Employee handbook and HR policies
- ☐ Executive compensation plans and bonuses
- ☐ Benefit plans and pension documentation
- ☐ Payroll records and headcount summaries
- ☐ Non-compete, non-solicitation, and confidentiality agreements

Faster review: Consistent naming reduces questions and shortens diligence cycles.

Taxation Records

Documents supporting tax compliance and risk assessment.

- ☐ Federal, provincial, and local tax filings
- ☐ Tax audit reports and rulings
- ☐ Deferred tax schedules
- ☐ Transfer pricing documentation
- ☐ Records of tax disputes or penalties

Financial Records

Financial documentation used to assess performance, stability, and liabilities.

- ☐ Audited financial statements (last 2–3 years)
- ☐ Interim and management accounts
- ☐ Income tax filings and correspondence
- ☐ Budget plans and financial forecasts
- ☐ Cash flow statements
- ☐ Accounts receivable and payable ageing reports
- ☐ Loan agreements and credit facilities
- ☐ Records of existing debts and financial obligations
- ☐ Fixed asset register and depreciation schedules

 IT, Security & Data Governance

- Information on systems, software, and data protection practices.
- ☐ IT infrastructure and network diagrams
 - ☐ Software licences and subscription agreements
 - ☐ Cybersecurity policies and incident reports
 - ☐ Data privacy and protection policies (e.g., GDPR)
 - ☐ Disaster recovery and business continuity plans
 - ☐ User access controls and permission logs

Scope control: Add sections only when they match the diligence request list.

 Environmental, Health & Safety

- Compliance documentation related to workplace and environmental regulations.
- ☐ Environmental assessments and impact studies
 - ☐ Health and safety policies
 - ☐ Regulatory inspection reports
 - ☐ Hazardous materials documentation
 - ☐ Incident and accident logs

Security proof: Include policies plus evidence (logs, incident summaries, approvals).

 Regulatory & Compliance

- Documents confirming compliance with industry and legal standards.
- ☐ Regulatory filings and disclosures
 - ☐ Compliance manuals and internal policies
 - ☐ Licences, certifications, and approvals
 - ☐ Correspondence with regulatory authorities

 Real Estate & Physical Assets

- Property-related documentation and physical asset records.
- ☐ Property deeds and title documents
 - ☐ Lease agreements and rent schedules
 - ☐ Property appraisals and valuation reports
 - ☐ Environmental and zoning reports
 - ☐ Equipment lists, warranties, and maintenance logs

 Insurance & Risk Management

- Records demonstrating risk coverage and exposure.
- ☐ Insurance policies (liability, property, D&O, E&O)
 - ☐ Claims history and loss reports
 - ☐ Risk assessment documentation

Compliance-ready: Make it easy to trace each claim back to a document.

 ESG Documentation

- Materials supporting environmental, social, and governance oversight.
- ☐ ESG policies and internal frameworks
 - ☐ Sustainability and impact reports
 - ☐ Governance policies and codes of conduct
 - ☐ Diversity and inclusion documentation



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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