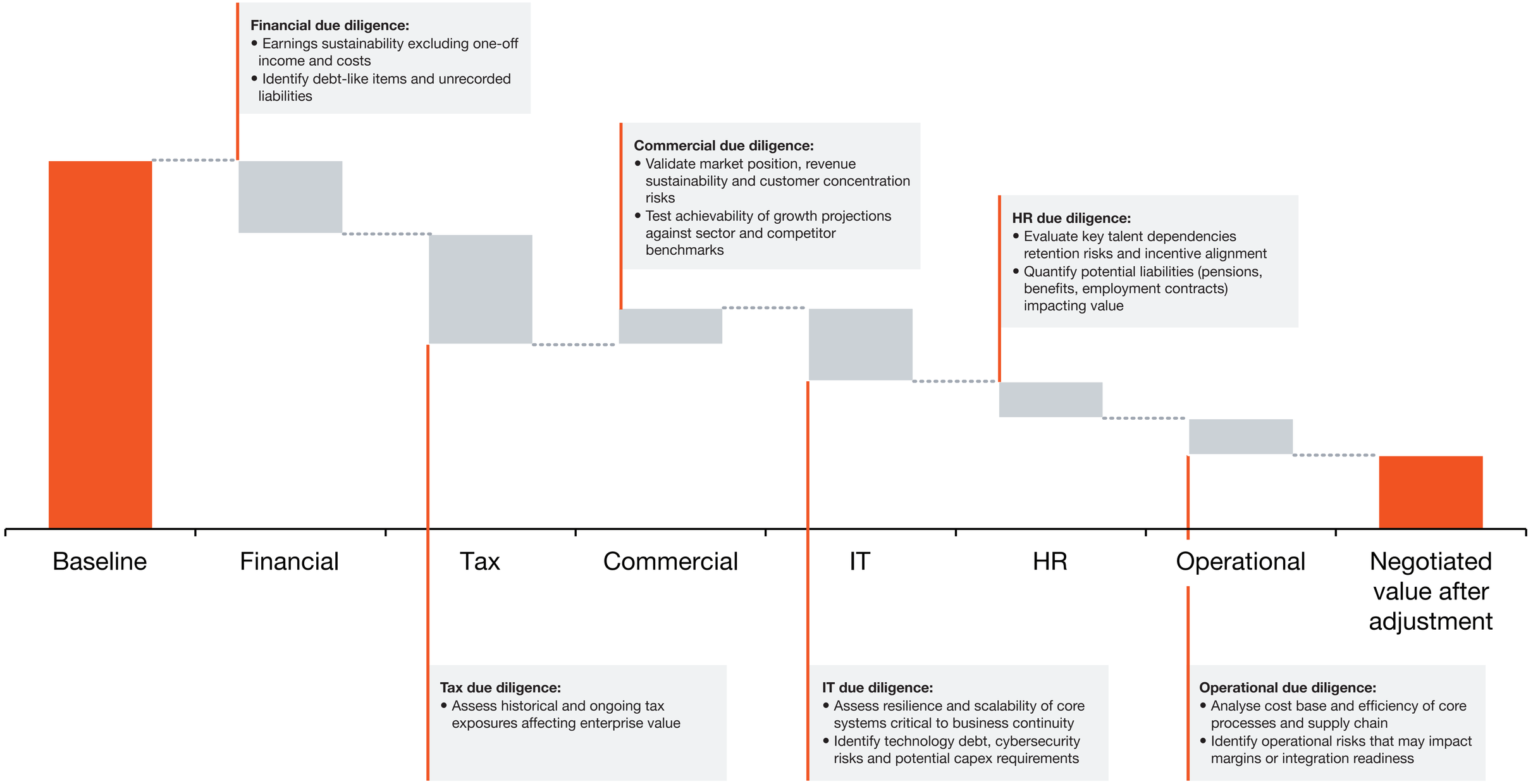
Financial due diligence:
• Earnings sustainability excluding one-off income and costs
• Identify debt-like items and unrecorded liabilities
Commercial due diligence:
• Validate market position, revenue sustainability and customer concentration risks
• Test achievability of growth projections against sector and competitor benchmarks
HR due diligence:
• Evaluate key talent dependencies retention risks and incentive alignment
• Quantify potential liabilities (pensions, benefits, employment contracts) impacting value
Baseline
Financial
Tax
Commercial
IT
HR
Operational
Negotiated value after adjustment
Tax due diligence:
• Assess historical and ongoing tax exposures affecting enterprise value
IT due diligence:
• Assess resilience and scalability of core systems critical to business continuity
• Identify technology debt, cybersecurity risks and potential capex requirements
Operational due diligence:
• Analyse cost base and efficiency of core processes and supply chain
• Identify operational risks that may impact margins or integration readiness