Financial Due Diligence Checklist

Use this checklist to prepare materials for investors and buyers.

Category	Items to Prepare
Financial Statements	3-year historical P&L, balance sheet, cash flow; trailing twelve months; monthly detail
Revenue	Cohort and retention metrics, ARR/MRR bridge, pipeline coverage, top customer concentra
Expenses	Opex by department, headcount roster, vendor commitments, leases
Cash and Capital	Cash balance, debt schedule, cap table, equity grants outstanding
Controls	Accounting policies, approvals matrix, system access controls, audit findings
Legal / Compliance	Material contracts, litigation, data privacy practices, SOC/ISO status