

ACCOUNTING & BOOK KEEPING

Due Diligence

Document Checklist for Accounting & Book Keeping

For conducting financial, legal and secretarial due diligence, typically before an investment, acquisition or funding round.

Documents Required

- Certificate of Incorporation, MOA and AOA of the company
- PAN card and GST registration of the company
- Audited financial statements for the last 3 years
- Statutory registers and filings made with the ROC
- Details of material contracts, agreements and litigation, if any
- Details of assets, liabilities and encumbrances
- Details of Directors, Shareholders and their shareholding pattern
- Bank statements and loan/borrowing details
- Details of licences, registrations and regulatory approvals held

Note: The above list indicates commonly required documents. Additional documents may be requested depending on the specific scope of engagement. Expert Registration confirms the exact requirement after a brief consultation.