

Sorai | M&A Due Diligence Checklist

Financial

- Quality of earnings and EBITDA adjustments
- Revenue quality, margins, and cash flow bridge
- Net working capital peg and net debt review
- Forecast quality and financial controls

Tax

- Return coverage and tax attribute review
- Section 382 and NOL limitation checks
- SALT nexus and deferred tax balances
- Transaction structure implications

Legal

- Material contracts and change-of-control clauses
- Assignment restrictions and indemnity exposure
- IP ownership, employment, and litigation review
- Regulatory and compliance obligations

Operational

- Systems, reporting readiness, and management bandwidth
- Customer/vendor continuity and value-creation readiness

Generated for Sorai public-site lead capture workflow.

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