

Due Diligence Checklist: Purchasing a Business

Buying a business requires careful consideration of various choices. This checklist highlights common areas that must be considered when buying a business. A business can be purchased by purchasing either the business' assets or the shares in the relevant company or interests in the trust.

It is important to ensure that a thorough due diligence review has been conducted before a decision to buy is made. Through the review, you should find out as much information about the business as possible, which you can then discuss with your adviser. You should also consider how embarking on a business venture would fit with your personal circumstances.

Item		Yes	No
	Where the business is conducted through a company		
1	Has a company search been done to verify the vendor?	☐	☐
2	Are all ASIC compliance requirements up-to-date?	☐	☐
3	Does the company have any overseas operations?	☐	☐
	Financial health		
4	Have you obtained the last four years' financial statements for the business?	☐	☐
	TIP: The financial statements should contain a breakdown of: liabilities (including contingent liabilities); inventory; and accounts receivable and payable.		
5	Have you obtained information on the business' capital structure and, where possible, a current list of vested interests (such as shares, options, warrants, etc) and outstanding debt instruments?	☐	☐
6	Have you obtained an up-to-date copy of the business' credit report, if available?	☐	☐
7	Has a comparison between the business' gross profits and the industry trends been done?	☐	☐
8	Have you considered the financial projections and major growth drivers of the business in the next four years?	☐	☐
	Taxation considerations		
9	Have you obtained the last four years' tax returns, including supporting schedules and workpapers of the business, such as capital allowance schedules, business activity statements, fringe benefits tax returns, etc?	☐	☐
	ALERT: Consideration must be given to the duties of a director under the tax law. New directors need take action within 30 days of their appointment if the company has outstanding pay-as-you-go (PAYG) withholding or superannuation contribution amounts, or face the possibility of becoming personally liable to pay a director penalty.		

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Understanding Pharmaceutical Standards and Regulations Navneet Sharma,Vikesh Kumar Shukla,Sandeep Arora,2025-06-24 This unique resource provides a comprehensive guide to the evolving regulations and standards which govern the international pharmaceutical industry Featuring clear explanations of the latest regulations as well as insights and strategies to maintain compliance the book covers the key principles of best practice for laboratory research manufacturing and distribution It also offers strategies to navigate the intricacies of different regulatory environments so that pharmaceutical companies can operate internationally avoiding the potentially costly risk of violations Detailed and holistic the book is an essential resource to pharmaceutical researchers and manufacturers as well as an important resource for students and scholars in the field *The Impact of Rule 10b-5* Arnold S. Jacobs,Robert J. Haft,1978 NO LONGER UPDATED LAST UPDATE REC D WAS RELEASE 14 8 87 *Bondweek* ,1996 Personnel Management Abstracts ,1999

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