

LEGAL DUE DILIGENCE REPORT

Company: ABC Technologies Private Limited
Purpose: Sample Due Diligence for Demonstration

1. Executive Summary

This legal due diligence report has been prepared to assess the legal and regulatory status of ABC Technologies Private Limited in connection with a proposed investment. The review focuses on corporate compliance, regulatory filings, employment practices, intellectual property ownership, and litigation exposure.

2. Scope of Review

- Corporate and secretarial compliance
- Financial and tax-related legal exposure
- Employment and labour law compliance
- Intellectual property ownership and protection
- Litigation, disputes, and regulatory notices

3. Key Findings

Area	Observation	Risk Level
Corporate	Delayed ROC filings	Medium
Labour	Missing employment contracts	High
IP	No IP assignment deeds	High
Tax	Minor GST filing delays	Medium
Litigation	No material litigation identified	Low

4. Red Flags

The absence of executed employment agreements and IP assignment deeds constitutes high-risk issues that require immediate corrective action prior to the completion of the proposed transaction.

5. Conclusion

Subject to rectification of the identified high-risk issues and regularisation of procedural non-compliances, the transaction may proceed with appropriate safeguards and conditions precedent.

This report is a hypothetical sample prepared for academic and demonstrative purposes only and does not constitute legal advice.