AI-Assisted UAE M&A Diligence: Local-Language Records, Licences and Related Parties

A Controlled Evidence Architecture for Bilingual Documents, Entity Resolution, Authority, Related-Party Flows and Transaction Decisions

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Abstract

UAE mergers and acquisitions can require decision-makers to reconcile Arabic, English and dual-language corporate records, licences, contracts, approvals, bank evidence and related-party flows across mainland, free-zone and cross-border entities. Searchability alone does not resolve controlling language, translation quality, legal identity, signature authority, beneficial ownership, data rights or the evidential status of an electronic record. This paper develops a controlled architecture for AI-assisted UAE M&A diligence. Forty modules connect scope, governance, entity perimeter, bilingual document inventory, translation provenance, electronic evidence, corporate existence, licences, ownership, authority, capitalisation, related parties, bank flows, revenue, contracts, financials, tax, employment, premises, regulated activities, permits, IP, data, technology, AI, cybersecurity, privacy, financial crime, disputes, assets, financing, valuation, change control, exceptions, bounded extraction, entity resolution, translation assurance, privilege, Q&A, conditions and transaction handover. Five figures, five tables, eight frequently asked questions and twenty-six primary or authoritative references support entity-, activity-, transaction-, jurisdiction- and period-specific review. The framework does not substitute for regulatory, legal, translation, tax, accounting, audit, valuation, investment, technology, data-protection, employment or fiduciary advice.

JEL Classification: G24, G32, G34, K22, M42

Keywords: UAE, mergers and acquisitions, due diligence, Arabic records, translation, licences, related parties, beneficial ownership, artificial intelligence, evidence

1. Define the diligence decision

Set the transaction, entities, jurisdictions, materiality, workstreams, languages, users, exclusions and completion evidence.

The controlled record includes transaction; entity; jurisdiction; workstream; language; materiality; owner; outcome. The immediate deliverable is an approved diligence charter.

The principal failure occurs when document collection begins before the decision questions and evidence standards are agreed. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

AI can support classification, translation, comparison, retrieval and exception detection over approved records. Accountable specialists retain authority for legal meaning, identity, materiality, claims, concessions and external release.

Management information for define the diligence decision should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

2. Establish accountable governance

Assign deal sponsor, workstream leads, Arabic and English reviewers, legal specialists, data owners, release authority and escalation.

The controlled record includes role; person; language; authority; review; release; escalation; evidence. The immediate deliverable is a diligence governance matrix.

The principal failure occurs when automation and translation operate without named expert accountability. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

Decision usefulness depends on progression through qualified evidence gates. The stronger record connects source documents and reviewed translations to valuation, protections, consents, funded completion and operating handover.

Management information for establish accountable governance should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

3. Map the entity perimeter

Identify operating companies, branches, free-zone entities, offshore vehicles, nominees, affiliates, joint ventures and dormant entities.

The controlled record includes entity; registry; jurisdiction; activity; ownership; status; source; date. The immediate deliverable is a source-linked entity perimeter.

The principal failure occurs when the vendor group chart is accepted without registry and control reconciliation. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

UAE transaction diligence should begin with a historical reconstruction. Reviewers compare authoritative records, translations, ledgers, cash evidence and subsequent events before accepting a management explanation.

Management information for map the entity perimeter should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

4. Build the bilingual document inventory

Index Arabic, English and dual-language records by issuer, entity, date, version, legal status, signature and workstream.

The controlled record includes record; language; issuer; entity; date; version; status; owner. The immediate deliverable is a bilingual master evidence index.

The principal failure occurs when duplicate translations and drafts are counted as separate evidence. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

A material change should trigger targeted reapproval. New financial periods, licences, translations, contracts, ownership records, incidents, financing terms and specialist advice can invalidate several conclusions at once.

Management information for build the bilingual document inventory should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

5. Control translation provenance

Record source language, translator, certification, date, scope, method, reviewer, glossary and unresolved ambiguity.

The controlled record includes record; source language; target language; translator; certification; reviewer; term; exception. The immediate deliverable is a translation-provenance register.

The principal failure occurs when machine-translated text becomes the transaction conclusion without source review. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

AI can support classification, translation, comparison, retrieval and exception detection over approved records. Accountable specialists retain authority for legal meaning, identity, materiality, claims, concessions and external release.

Management information for control translation provenance should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

6. Test electronic evidence integrity

Verify origin, timestamps, signatures, seals, metadata, completeness, custody, system controls and reproducibility.

The controlled record includes record; system; origin; timestamp; signature; hash; custodian; validation. The immediate deliverable is an electronic-evidence validation log.

The principal failure occurs when a searchable copy is treated as the original record without integrity evidence. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

Decision usefulness depends on progression through qualified evidence gates. The stronger record connects source documents and reviewed translations to valuation, protections, consents, funded completion and operating handover.

Management information for test electronic evidence integrity should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

7. Verify corporate existence and licences

Reconcile incorporation, constitutional records, trade name, activities, commercial licences, renewals, branches and good standing.

The controlled record includes entity; authority; licence; activity; issue; expiry; status; source. The immediate deliverable is a corporate and licence matrix.

The principal failure occurs when a current trade licence is assumed to prove every required activity and authority. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

UAE transaction diligence should begin with a historical reconstruction. Reviewers compare authoritative records, translations, ledgers, cash evidence and subsequent events before accepting a management explanation.

Management information for verify corporate existence and licences should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

8. Reconstruct ownership and beneficial control

Trace legal ownership, voting, economic rights, nominees, pledges, options, agreements and ultimate beneficial owners.

The controlled record includes holder; entity; interest; vote; control; nominee; source; date. The immediate deliverable is an ownership and control graph.

The principal failure occurs when shareholder percentages conceal indirect control and side arrangements. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

A material change should trigger targeted reapproval. New financial periods, licences, translations, contracts, ownership records, incidents, financing terms and specialist advice can invalidate several conclusions at once.

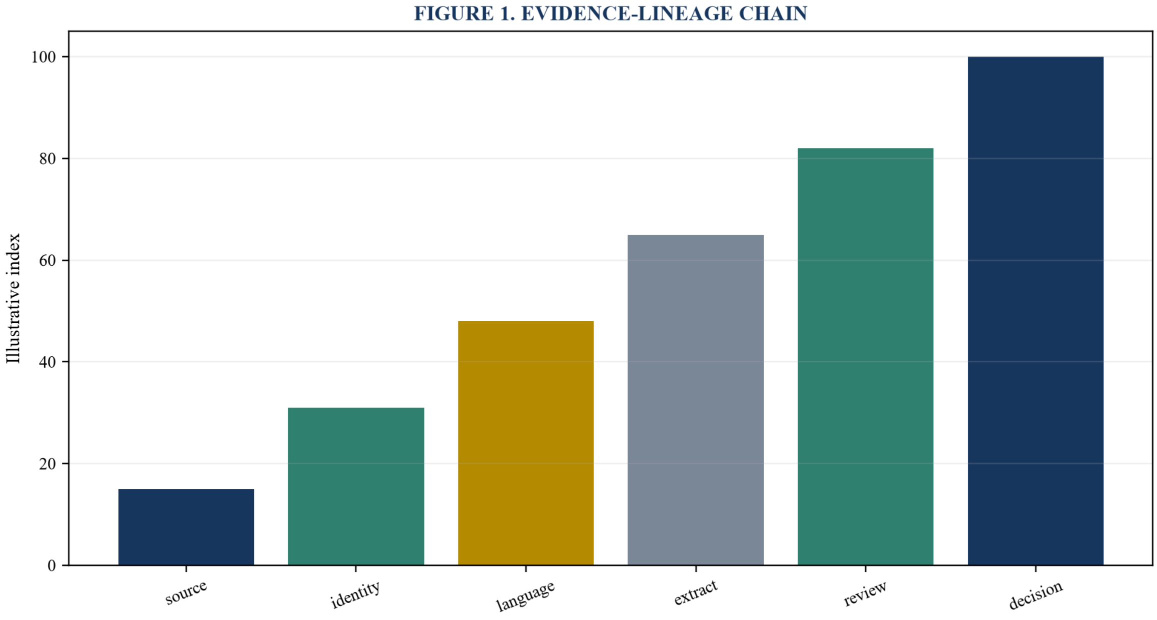
Management information for reconstruct ownership and beneficial control should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

Table 1. Bilingual evidence controls

Dimension	Required record	Gate
identity	entity, issuer and identifiers	verified party
language	source, translation and reviewer	controlled meaning
authority	resolution, signature and capacity	binding act
integrity	version, metadata and custody	reproducible evidence

Illustrative classifications require company-, investor-, jurisdiction- and period-specific approval.

Figure 1. Evidence-lineage chain



Values are illustrative indices and require replacement with approved company and diligence evidence.

9. Verify decision and signing authority

Map boards, managers, powers, delegations, resolutions, reserved matters, signatures, notarisation and expiry.

The controlled record includes decision; body; quorum; authority; delegate; signature; date; evidence. The immediate deliverable is an authority and approvals schedule.

The principal failure occurs when a signature is accepted without proving capacity and approval. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

AI can support classification, translation, comparison, retrieval and exception detection over approved records. Accountable specialists retain authority for legal meaning, identity, materiality, claims, concessions and external release.

Management information for verify decision and signing authority should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

10. Reconcile shares and instruments

Connect issued capital, transfers, options, convertibles, pledges, preferences, side rights and promised interests to registers and documents.

The controlled record includes security; holder; amount; right; transfer; approval; filing; source. The immediate deliverable is a verified fully diluted capitalisation table.

The principal failure occurs when the capitalisation table cannot be reconciled to legal records. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

Decision usefulness depends on progression through qualified evidence gates. The stronger record connects source documents and reviewed translations to valuation, protections, consents, funded completion and operating handover.

Management information for reconcile shares and instruments should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

11. Build the related-party graph

Link owners, directors, officers, relatives, controlled entities, affiliates, counterparties and connected persons across names and languages.

The controlled record includes person; entity; relationship; control; source; date; confidence; reviewer. The immediate deliverable is a reviewed related-party entity graph.

The principal failure occurs when name variation and transliteration hide connected parties. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

UAE transaction diligence should begin with a historical reconstruction. Reviewers compare authoritative records, translations, ledgers, cash evidence and subsequent events before accepting a management explanation.

Management information for build the related-party graph should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

12. Trace related-party transactions

Reconcile sales, purchases, loans, guarantees, assets, services, remuneration, balances, approvals and settlement.

The controlled record includes party; transaction; period; amount; terms; approval; balance; cash. The immediate deliverable is a related-party flow register.

The principal failure occurs when disclosure notes substitute for transaction-level testing. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

A material change should trigger targeted reapproval. New financial periods, licences, translations, contracts, ownership records, incidents, financing terms and specialist advice can invalidate several conclusions at once.

Management information for trace related-party transactions should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

13. Reconcile bank and cash evidence

Tie accounts, mandates, statements, transfers, cash, restrictions, signatories and unusual flows to ledgers and counterparties.

The controlled record includes account; bank; entity; period; transaction; counterparty; purpose; source. The immediate deliverable is a bank-to-ledger reconciliation.

The principal failure occurs when ledger balances are accepted without bank and authority evidence. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

AI can support classification, translation, comparison, retrieval and exception detection over approved records. Accountable specialists retain authority for legal meaning, identity, materiality, claims, concessions and external release.

Management information for reconcile bank and cash evidence should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

14. Separate revenue evidence states

Distinguish proposal, order, contract, delivery, acceptance, invoice, recognised revenue, receivable and collected cash.

The controlled record includes customer; stage; document; amount; date; condition; owner; cash. The immediate deliverable is a revenue evidence bridge.

The principal failure occurs when pipeline and unsigned records are converted into transaction revenue. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

Decision usefulness depends on progression through qualified evidence gates. The stronger record connects source documents and reviewed translations to valuation, protections, consents, funded completion and operating handover.

Management information for separate revenue evidence states should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

15. Resolve bilingual contract conflicts

Compare Arabic and English scope, price, term, renewal, rights, liability, termination, governing law and precedence clauses.

The controlled record includes contract; clause; language; meaning; precedence; reviewer; issue; decision. The immediate deliverable is a bilingual contract comparison matrix.

The principal failure occurs when one language version is reviewed while the controlling text differs. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

UAE transaction diligence should begin with a historical reconstruction. Reviewers compare authoritative records, translations, ledgers, cash evidence and subsequent events before accepting a management explanation.

Management information for resolve bilingual contract conflicts should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

16. Test customer and supplier relationships

Verify identity, ownership, contract, pricing, delivery, disputes, related-party status, concentration and cash behaviour.

The controlled record includes counterparty; ownership; contract; volume; price; issue; relationship; cash. The immediate deliverable is a counterparty quality register.

The principal failure occurs when commercial performance depends on undisclosed connected counterparties. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

A material change should trigger targeted reapproval. New financial periods, licences, translations, contracts, ownership records, incidents, financing terms and specialist advice can invalidate several conclusions at once.

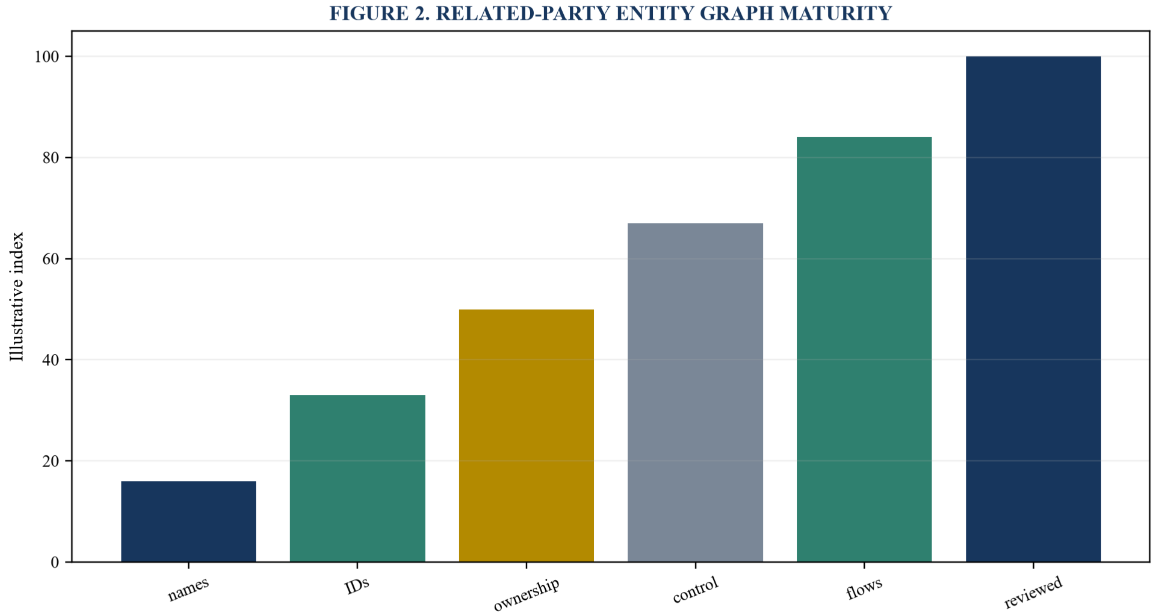
Management information for test customer and supplier relationships should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

Table 2. Related-party evidence

Layer	Required evidence	Decision
ownership	legal and beneficial control	relationship
transaction	contract, ledger and cash	substance
pricing	method and market evidence	arm's-length support
approval	board, shareholder and filing	authority

Illustrative classifications require company-, investor-, jurisdiction- and period-specific approval.

Figure 2. Related-party entity graph maturity



Values are illustrative indices and require replacement with approved company and diligence evidence.

17. Reconstruct financial statements

Tie statutory accounts, management accounts, ledgers, consolidations, Arabic records, adjustments and bank evidence to stable definitions.

The controlled record includes period; entity; account; source; adjustment; reviewer; exception; result. The immediate deliverable is a financial-source reconciliation.

The principal failure occurs when translated or consolidated schedules cannot be traced to entity ledgers. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

AI can support classification, translation, comparison, retrieval and exception detection over approved records. Accountable specialists retain authority for legal meaning, identity, materiality, claims, concessions and external release.

Management information for reconstruct financial statements should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

18. Assess tax and transfer pricing

Map corporate tax, VAT, customs, withholding questions, elections, free-zone status, related parties, connected persons and arm's-length support.

The controlled record includes entity; tax; period; transaction; position; adviser; exposure; evidence. The immediate deliverable is a tax and transfer-pricing issue register.

The principal failure occurs when group and free-zone narratives replace transaction-specific tax analysis. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

Decision usefulness depends on progression through qualified evidence gates. The stronger record connects source documents and reviewed translations to valuation, protections, consents, funded completion and operating handover.

Management information for assess tax and transfer pricing should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

19. Verify employment and critical people

Reconcile contracts, visas, payroll, benefits, incentives, confidentiality, IP, disputes, authority, customer knowledge and succession.

The controlled record includes person; employer; role; pay; visa; right; dependency; evidence. The immediate deliverable is a workforce and dependency schedule.

The principal failure occurs when key people work for a different entity or under undocumented terms. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

UAE transaction diligence should begin with a historical reconstruction. Reviewers compare authoritative records, translations, ledgers, cash evidence and subsequent events before accepting a management explanation.

Management information for verify employment and critical people should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

20. Map premises and leases

Identify ownership, leases, registrations, use, access, deposits, related parties, renewals, assignment and change-of-control consequences.

The controlled record includes premises; entity; landlord; term; rent; right; consent; source. The immediate deliverable is a premises continuity register.

The principal failure occurs when operating sites cannot transfer or continue on current terms. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

A material change should trigger targeted reapproval. New financial periods, licences, translations, contracts, ownership records, incidents, financing terms and specialist advice can invalidate several conclusions at once.

Management information for map premises and leases should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

21. Reconcile regulated activities

Map each product, service, customer and jurisdiction to licences, exemptions, permissions, restrictions and specialist advice.

The controlled record includes entity; activity; customer; jurisdiction; licence; restriction; adviser; conclusion. The immediate deliverable is a regulatory perimeter matrix.

The principal failure occurs when a broad commercial licence is treated as financial or sector regulatory permission. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

AI can support classification, translation, comparison, retrieval and exception detection over approved records. Accountable specialists retain authority for legal meaning, identity, materiality, claims, concessions and external release.

Management information for reconcile regulated activities should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

22. Verify permits and sector approvals

Track municipal, telecoms, health, education, energy, environment, import, data and professional approvals by activity.

The controlled record includes permit; authority; activity; site; issue; expiry; condition; evidence. The immediate deliverable is a permit and approval schedule.

The principal failure occurs when operating history is assumed to prove current permission. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

Decision usefulness depends on progression through qualified evidence gates. The stronger record connects source documents and reviewed translations to valuation, protections, consents, funded completion and operating handover.

Management information for verify permits and sector approvals should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

23. Secure IP and data rights

Trace creators, assignments, licences, customer rights, open source, training data, databases, brands, domains and change-of-control effects.

The controlled record includes asset; creator; owner; source; licence; restriction; transfer; remedy. The immediate deliverable is an IP and data-rights schedule.

The principal failure occurs when value depends on technology or data that the target cannot transfer or reuse. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

UAE transaction diligence should begin with a historical reconstruction. Reviewers compare authoritative records, translations, ledgers, cash evidence and subsequent events before accepting a management explanation.

Management information for secure ip and data rights should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

24. Diligence technology and AI

Inventory systems, models, providers, versions, architecture, data flows, validation, limitations, monitoring, incidents and human authority.

The controlled record includes system; model; use; provider; validation; limitation; owner; evidence. The immediate deliverable is a technology and AI evidence pack.

The principal failure occurs when an impressive demonstration substitutes for production and governance evidence. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

A material change should trigger targeted reapproval. New financial periods, licences, translations, contracts, ownership records, incidents, financing terms and specialist advice can invalidate several conclusions at once.

Management information for diligence technology and ai should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

Table 3. Licence and rights matrix

Area	Evidence	Critical test
corporate	licence and permitted activity	capacity
sector	approval and conditions	lawful operation
technology	IP, data and vendor rights	transferability
people	employment, visa and authority	continuity

Illustrative classifications require company-, investor-, jurisdiction- and period-specific approval.

Figure 3. Licence and rights ladder

Values are illustrative indices and require replacement with approved company and diligence evidence.

25. Test cybersecurity and privacy

Assess identity, access, environments, testing, findings, incidents, recovery, personal-data processing, vendors and cross-border flows.

The controlled record includes system; control; test; finding; incident; data; vendor; residual risk. The immediate deliverable is a security and privacy baseline.

The principal failure occurs when transaction access expands before security and privacy controls are understood. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

AI can support classification, translation, comparison, retrieval and exception detection over approved records. Accountable specialists retain authority for legal meaning, identity, materiality, claims, concessions and external release.

Management information for test cybersecurity and privacy should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

26. Screen sanctions and financial crime

Verify parties, beneficial owners, counterparties, jurisdictions, payments, high-risk relationships, alerts and escalation.

The controlled record includes party; source; date; list; match; reviewer; decision; evidence. The immediate deliverable is a reviewed financial-crime screen.

The principal failure occurs when automated name matching either misses transliterations or creates unsupported conclusions. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

Decision usefulness depends on progression through qualified evidence gates. The stronger record connects source documents and reviewed translations to valuation, protections, consents, funded completion and operating handover.

Management information for screen sanctions and financial crime should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

27. Map litigation and disputes

Reconcile court, arbitration, regulatory, employment, tax, customer and supplier matters with counsel and accounting records.

The controlled record includes matter; forum; party; claim; stage; exposure; counsel; source. The immediate deliverable is a dispute and exposure register.

The principal failure occurs when management summaries omit Arabic filings or connected proceedings. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

UAE transaction diligence should begin with a historical reconstruction. Reviewers compare authoritative records, translations, ledgers, cash evidence and subsequent events before accepting a management explanation.

Management information for map litigation and disputes should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

28. Verify assets and security

Identify ownership, possession, registration, liens, pledges, guarantees, insurance, impairment and transfer restrictions.

The controlled record includes asset; owner; location; title; security; value; restriction; evidence. The immediate deliverable is an asset and security schedule.

The principal failure occurs when operating assets and collateral are attributed to the wrong entity. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

A material change should trigger targeted reapproval. New financial periods, licences, translations, contracts, ownership records, incidents, financing terms and specialist advice can invalidate several conclusions at once.

Management information for verify assets and security should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

29. Reconstruct financing and guarantees

Map facilities, shareholder loans, convertibles, covenants, security, guarantees, waivers, defaults, cash and change-of-control provisions.

The controlled record includes instrument; lender; borrower; amount; covenant; security; consent; source. The immediate deliverable is a debt and guarantee register.

The principal failure occurs when financing obligations remain outside the transaction model. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

AI can support classification, translation, comparison, retrieval and exception detection over approved records. Accountable specialists retain authority for legal meaning, identity, materiality, claims, concessions and external release.

Management information for reconstruct financing and guarantees should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

30. Test valuation of connected transactions

Compare pricing, terms, market evidence, approvals, accounting and tax treatment for material related-party arrangements.

The controlled record includes transaction; party; method; comparable; approval; adjustment; reviewer; conclusion. The immediate deliverable is a connected-transaction valuation analysis.

The principal failure occurs when nominal or management pricing is accepted as arm's length. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

Decision usefulness depends on progression through qualified evidence gates. The stronger record connects source documents and reviewed translations to valuation, protections, consents, funded completion and operating handover.

Management information for test valuation of connected transactions should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

31. Control document changes

Track replacements, translations, corrections, new periods, licence renewals, contract amendments and recipient releases.

The controlled record includes record; version; change; owner; review; approval; recipient; date. The immediate deliverable is a dependency-driven change register.

The principal failure occurs when teams continue using superseded or inconsistent evidence. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

UAE transaction diligence should begin with a historical reconstruction. Reviewers compare authoritative records, translations, ledgers, cash evidence and subsequent events before accepting a management explanation.

Management information for control document changes should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

32. Govern exceptions

Classify gaps, contradictions, ambiguity, materiality, owner, advice, interim treatment, deadline and closure evidence.

The controlled record includes exception; source; impact; owner; adviser; action; due date; closure. The immediate deliverable is an accountable exception register.

The principal failure occurs when red flags disappear into informal question lists. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

A material change should trigger targeted reapproval. New financial periods, licences, translations, contracts, ownership records, incidents, financing terms and specialist advice can invalidate several conclusions at once.

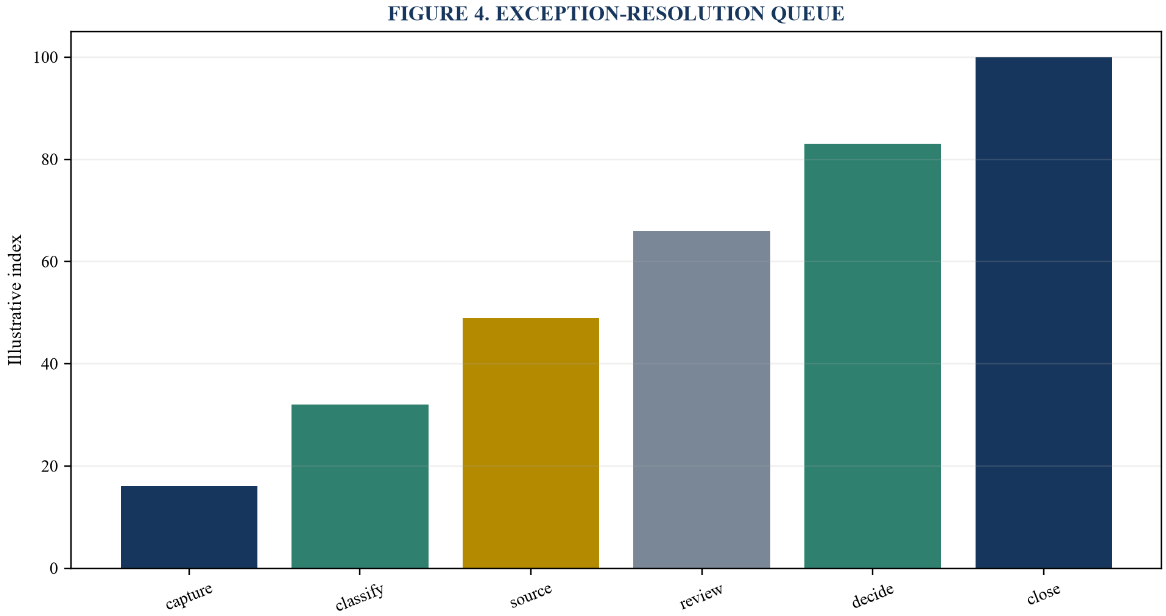
Management information for govern exceptions should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

Table 4. Exception queue

Class	Evidence required	Response
gap	request and materiality	collect
conflict	sources and reviewer	reconcile
ambiguity	language and specialist advice	qualify
restriction	consent and consequence	structure

Illustrative classifications require company-, investor-, jurisdiction- and period-specific approval.

Figure 4. Exception-resolution queue



Values are illustrative indices and require replacement with approved company and diligence evidence.

33. Use AI for bounded extraction

Apply OCR, translation, classification and field extraction to approved copies with confidence, source coordinates and validation rules.

The controlled record includes record; page; field; language; output; confidence; validator; result. The immediate deliverable is a validated extraction pipeline.

The principal failure occurs when AI output is copied into conclusions without source-level verification. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

AI can support classification, translation, comparison, retrieval and exception detection over approved records. Accountable specialists retain authority for legal meaning, identity, materiality, claims, concessions and external release.

Management information for use ai for bounded extraction should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

34. Resolve entities across scripts

Match Arabic, English, transliterated, abbreviated and historic names using identifiers, addresses, owners and human review.

The controlled record includes name; script; identifier; address; relationship; confidence; reviewer; decision. The immediate deliverable is a controlled entity-resolution table.

The principal failure occurs when similar names are merged or the same party is split across records. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

Decision usefulness depends on progression through qualified evidence gates. The stronger record connects source documents and reviewed translations to valuation, protections, consents, funded completion and operating handover.

Management information for resolve entities across scripts should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

35. Assure translation quality

Use transaction glossaries, dual review, clause-level comparison, certified translation where required and explicit unresolved terms.

The controlled record includes term; source; translation; context; reviewer; certification; ambiguity; decision. The immediate deliverable is a translation quality-control pack.

The principal failure occurs when fluent wording conceals a legal or commercial meaning change. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

UAE transaction diligence should begin with a historical reconstruction. Reviewers compare authoritative records, translations, ledgers, cash evidence and subsequent events before accepting a management explanation.

Management information for assure translation quality should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

36. Protect privilege and access

Define purpose, need to know, legal privilege, sensitivity, redaction, clean teams, watermarking, download and revocation.

The controlled record includes record; classification; recipient; purpose; permission; release; expiry; audit. The immediate deliverable is a permissioned evidence-room design.

The principal failure occurs when searchability expands disclosure beyond the approved transaction purpose. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

A material change should trigger targeted reapproval. New financial periods, licences, translations, contracts, ownership records, incidents, financing terms and specialist advice can invalidate several conclusions at once.

Management information for protect privilege and access should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

37. Run evidence-led Q&A

Link each question, answer, source, translation, owner, approval, recipient, update and later decision.

The controlled record includes question; source; answer; language; owner; approval; recipient; outcome. The immediate deliverable is an auditable Q&A register.

The principal failure occurs when rapid answers introduce new contradictions and unsupported claims. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

AI can support classification, translation, comparison, retrieval and exception detection over approved records. Accountable specialists retain authority for legal meaning, identity, materiality, claims, concessions and external release.

Management information for run evidence-led q&a should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

38. Gate conditions and consents

Map regulatory, shareholder, lender, landlord, customer, supplier and authority consents with timing and documentary evidence.

The controlled record includes condition; party; trigger; owner; due date; evidence; status; consequence. The immediate deliverable is a conditions-precedent tracker.

The principal failure occurs when signing is treated as completion before required consents and conditions. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

Decision usefulness depends on progression through qualified evidence gates. The stronger record connects source documents and reviewed translations to valuation, protections, consents, funded completion and operating handover.

Management information for gate conditions and consents should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

39. Translate diligence into handover

Convert findings into price, protections, remediation, day-one controls, owners, budgets, dependencies and integration gates.

The controlled record includes finding; term; action; owner; budget; date; gate; evidence. The immediate deliverable is a transaction-to-integration plan.

The principal failure occurs when diligence closes without an operating response. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

UAE transaction diligence should begin with a historical reconstruction. Reviewers compare authoritative records, translations, ledgers, cash evidence and subsequent events before accepting a management explanation.

Management information for translate diligence into handover should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

40. Close through accountable gates

Use scope, evidence, language, exception, valuation, approval, consent, funded-cash and handover gates.

The controlled record includes phase; scope; threshold; result; exception; approver; decision; outcome. The immediate deliverable is an evidence-gated diligence execution plan.

The principal failure occurs when document volume or signed agreements are treated as completion. Review should reconstruct the source evidence, applicable jurisdictions and transaction context, unresolved limitations and the authority of the person approving any consequential claim or action.

A material change should trigger targeted reapproval. New financial periods, licences, translations, contracts, ownership records, incidents, financing terms and specialist advice can invalidate several conclusions at once.

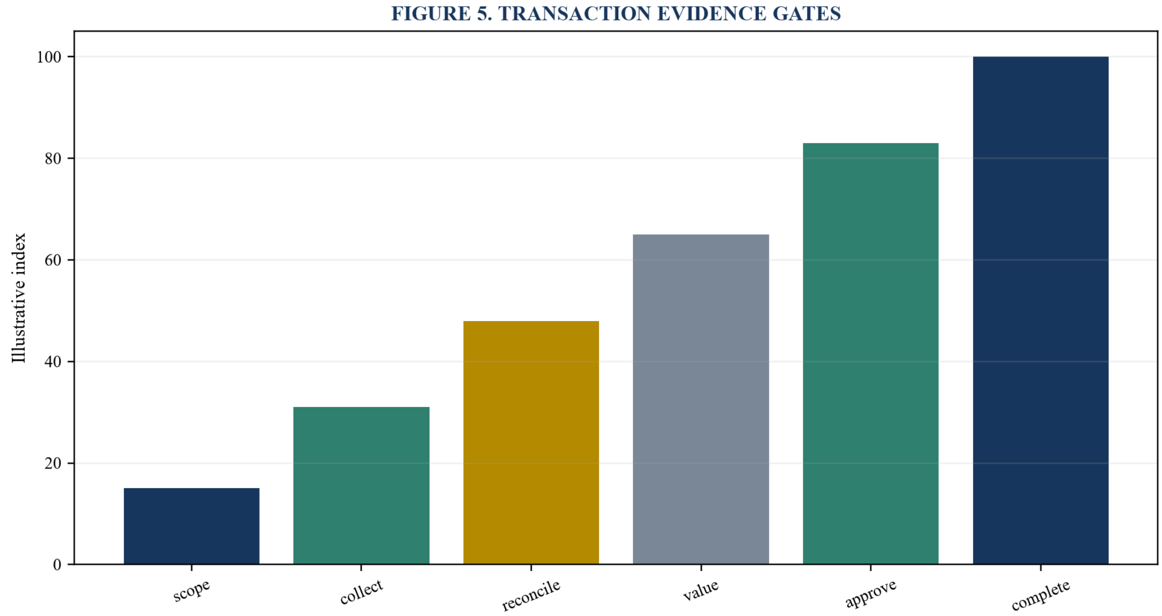
Management information for close through accountable gates should show opening gaps, corrections, owners, review time, approved decisions and later transaction or operating outcomes. Each exception needs a due date, closure evidence and observed result so that the evidence room remains connected to accountable execution.

Table 5. Diligence execution gates

Phase	Primary work	Gate
scope	entities, questions and languages	approved charter
evidence	records, lineage and review	controlled baseline
decision	exceptions, value and protections	transaction approval
close	consents, cash and handover	verified completion

Illustrative classifications require company-, investor-, jurisdiction- and period-specific approval.

Figure 5. Transaction evidence gates



Values are illustrative indices and require replacement with approved company and diligence evidence.

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Chennakeshav (CK) is a corporate finance and investment banking executive with 25+ years of global experience in deal origination, structuring and execution across M&A, growth capital and corporate strategy. He has led value-creation mandates for founders, corporates and funds — bridging the boardroom view to hands-on execution and close.

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At Matchpoint Partners he is Managing Partner, leading the firm's corporate finance, M&A and capital-raising practice. He holds an MBA from London Business School, an engineering degree from VTU and a Master of Laws (LLM, in progress) from UCL London.

An active start-up mentor, CK mentors at Techstars, DIFC FinTech Hive, Startup Grind, Founder Institute and IN5, serves as Entrepreneur Mentor in Residence (EMiR) at London Business School, and judges the Entrepreneurship World Cup.