Bilingual Due Diligence in UAE Acquisitions: Reconciling Corporate, Contract and Regulatory Records

A Controlled Arabic-English Evidence and Transaction-Decision Framework

Authored by Chennakeshav Adya, Independent Researcher

September 2026

Abstract

United Arab Emirates acquisitions can place Arabic corporate instruments, government records and court-facing documents beside English transaction agreements, management accounts, lender files and commercial contracts. Translation alone does not solve the resulting diligence problem. Buyers must establish which record is authoritative, whether the document is complete and current, who signed with valid authority, how versions relate, whether an electronic copy preserves integrity, and how wording differences affect title, control, revenue, liabilities, approvals and closing. This paper develops a forty-module system for bilingual due diligence in UAE acquisitions. It maps the legal and documentary perimeter, builds a controlled bilingual index, verifies entity identity and signing authority, manages certified translation and independent review, and reconciles corporate, ownership, licensing, contract, employment, property, finance, tax, litigation, intellectual-property and data records. It then converts discrepancies into quantified transaction consequences, conditions precedent, warranties, indemnities, price mechanisms, remediation and post-close controls. The framework reflects UAE commercial-company, civil-procedure, translation-profession, electronic-transactions, beneficial-ownership, tax, arbitration and data-protection sources, together with official registry practices in mainland and financial-free-zone jurisdictions. Five figures and five tables provide an evidence hierarchy, translation-control model, population reconciliation, discrepancy economics and closing certificate. Numerical values are illustrative analytical scenarios. Parties should obtain current UAE legal, tax, regulatory and certified-translation advice for the relevant emirate, free zone, sector, transaction and dispute forum.

JEL Classification: G34, K22, K41, M41, O33

Keywords: UAE acquisitions, bilingual due diligence, Arabic documents, legal translation, corporate records, contract reconciliation, regulatory records, M&A evidence

1. Define the bilingual diligence perimeter

The buyer, target and advisers should identify every entity, jurisdiction, authority, language, document family, transaction issue and decision that the review must cover. The controlled deliverable is a bilingual diligence scope map. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [1][2].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that important Arabic records can sit outside an English data-room request list. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

2. Establish governing law and language rules

The buyer, target and advisers should map statutory Arabic precedence, contractual language clauses, governing law, forum and regulator-specific requirements. The controlled deliverable is a language-and-legal-effect memorandum. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [1][3].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that reviewers can assume that two language versions carry equal legal weight. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

3. Build a controlled bilingual document index

The buyer, target and advisers should assign identifiers, source language, English title, issuer, date, version, certification, custodian and decision use to every file. The controlled deliverable is a master bilingual evidence register. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [4][5].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that the same record can appear under translated names and be counted as separate evidence. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

4. Preserve originals and chain of custody

The buyer, target and advisers should retain native files, certified copies, metadata, seals, signatures, timestamps, retrieval paths and immutable hashes. The controlled deliverable is an original-evidence vault. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [5][6].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that converted PDFs can lose information needed to establish integrity or issuance. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

5. Define the authoritative-record hierarchy

The buyer, target and advisers should rank legislation, official registers, attested instruments, regulator records, executed originals, certified translations and management copies. The controlled deliverable is an evidence-precedence matrix. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [1][7].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that commercial summaries can override a controlling official or Arabic instrument. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

6. Control legal-translator eligibility

The buyer, target and advisers should verify Ministry registration, permitted language pair, current status, conflicts, confidentiality and assignment scope. The controlled deliverable is a translator eligibility file. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [8][9].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that an informal or machine translation can be relied on for a legal conclusion. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

7. Design translation instructions

The buyer, target and advisers should set defined terms, entity names, transliteration, dates, currencies, legal concepts, schedules, stamps, handwriting and illegible passages. The controlled deliverable is a translation protocol. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [8][10].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that inconsistent terminology can manufacture differences across related documents. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

8. Run independent bilingual legal review

The buyer, target and advisers should have qualified counsel compare operative provisions, omissions, ambiguity, legal concepts and jurisdiction-specific effect. The controlled deliverable is a legal variance memorandum. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [3][11].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that linguistic accuracy can be mistaken for legal equivalence. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

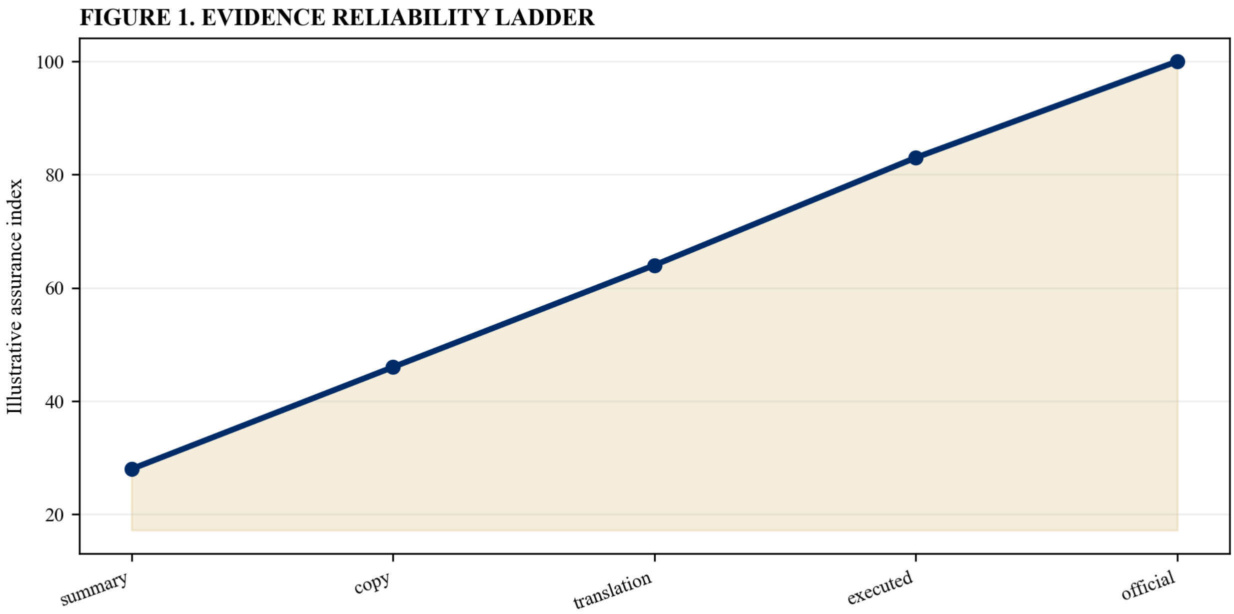
Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

Table 1. Bilingual evidence hierarchy

Evidence class	Control test	Decision use
official Arabic record	issuer and currency	legal identity
executed original	authority and integrity	obligation
certified translation	translator and completeness	review access
management summary	tie-back and approval	orientation only

Statutory periods are stated where labelled; other entries are analytical controls.

Figure 1. Evidence reliability ladder



Illustrative analytical scenario; transaction evidence should replace model values.

9. Reconcile entity identity

The buyer, target and advisers should match Arabic and English names, legal form, licence number, registration number, address, branches and historical changes. The controlled deliverable is an entity identity bridge. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [1][12].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that one target or affiliate can be confused with a similarly named legal person. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

10. Verify incorporation and constitutional records

The buyer, target and advisers should compare the attested memorandum, amendments, licence, certificate, register entries and shareholder records. The controlled deliverable is a constitutional reconciliation. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [1][13].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that an unregistered amendment or stale English copy can distort ownership and authority. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

11. Map shareholders and beneficial owners

The buyer, target and advisers should trace legal ownership, natural-person control, nominees, trusts, intermediate entities and recorded changes across both languages. The controlled deliverable is an ownership-and-control chart. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [14][15].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that translated names and incomplete registers can conceal a control break. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

12. Test directors, managers and signatories

The buyer, target and advisers should reconcile appointments, removals, powers, specimen signatures, delegations, board resolutions and powers of attorney. The controlled deliverable is an authority matrix. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [1][16].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that a contract can appear executed while the Arabic corporate record limits the signatory. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

13. Verify licences and permitted activities

The buyer, target and advisers should compare licence wording, activity codes, Arabic descriptions, English marketing claims, conditions and renewal status. The controlled deliverable is a permission-to-revenue bridge. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [12][17].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that management's English activity label can be broader than the licensed Arabic activity. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

14. Map regulatory approvals and correspondence

The buyer, target and advisers should index applications, approvals, conditions, inspections, findings, remediation and reporting in their source language. The controlled deliverable is a regulatory obligations register. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [17][18].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that translated summaries can omit a condition that constrains revenue or closing. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

15. Reconcile material-contract populations

The buyer, target and advisers should tie contract registers to ledgers, customers, suppliers, banks, procurement systems and legal archives using common identifiers. The controlled deliverable is a complete contract universe. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [19][20].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that only English flagship agreements may reach the data room while Arabic operational contracts remain outside it. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

16. Compare bilingual contract pairs

The buyer, target and advisers should test parties, scope, price, term, liability, termination, assignment, change of control, law, forum and precedence clause. The controlled deliverable is a clause-level variance schedule. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [3][21].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that apparently parallel versions can allocate different obligations or remedies. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

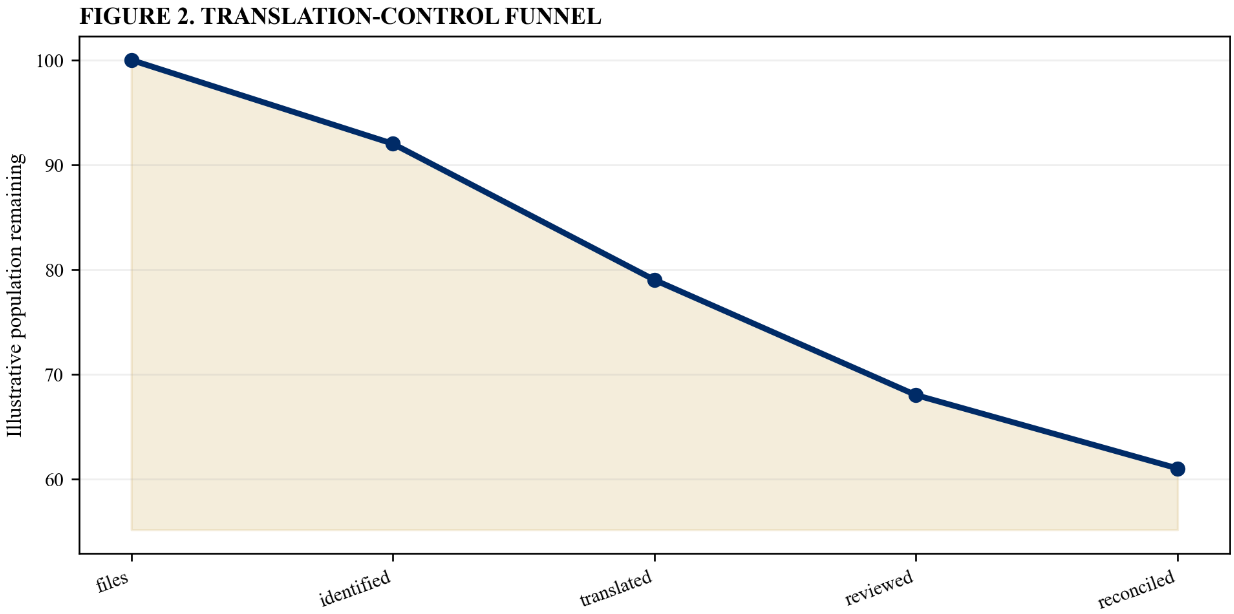
Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

Table 2. Clause-pair reconciliation

Clause	Arabic record	English record
party	registered legal person	translated trading name
term	renewal condition	fixed summary date
liability	uncapped category	general cap
forum	local court	arbitration wording

Statutory periods are stated where labelled; other entries are analytical controls.

Figure 2. Translation-control funnel



Illustrative analytical scenario; transaction evidence should replace model values.

17. Trace amendments and side arrangements

The buyer, target and advisers should link addenda, Arabic letters, purchase orders, waivers, renewals, email acceptances and oral-practice evidence to each contract. The controlled deliverable is a contract genealogy. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [20][22].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that the signed English agreement can no longer describe the live commercial bargain. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

18. Validate customer revenue against contracts

The buyer, target and advisers should map invoices, collections, VAT, delivery, credit notes and disputes to the legally correct counterparty and contract. The controlled deliverable is a contract-to-cash reconciliation. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [23][24].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that revenue can be attributed to an agreement with a different entity, scope or expiry. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

19. Validate supplier and procurement obligations

The buyer, target and advisers should reconcile orders, framework terms, Arabic tender files, delivery evidence, related parties and payment records. The controlled deliverable is a procure-to-pay evidence map. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [20][25].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that untranslated procurement conditions can carry termination, penalty or localisation exposure. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

20. Review employment and immigration records

The buyer, target and advisers should compare contracts, amendments, payroll, work permits, job titles, gratuity, incentives and restrictive covenants. The controlled deliverable is a workforce obligations schedule. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [26][27].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that Arabic labour records and English incentive promises can produce different liabilities. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

21. Reconcile real-estate and asset records

The buyer, target and advisers should match title, leases, municipality records, utility accounts, asset registers, insurance and occupancy evidence. The controlled deliverable is an asset-rights bridge. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [28][29].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that an English lease summary can omit an Arabic restriction, expiry or registration issue. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

22. Verify financing and security documents

The buyer, target and advisers should map facilities, guarantees, mortgages, pledges, assignments, Arabic registrations, covenant waivers and payoff evidence. The controlled deliverable is a debt-and-security ledger. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [30][31].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that registered security can remain effective despite an English management schedule showing release. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

23. Reconcile bank and payment authority

The buyer, target and advisers should match accounts, authorised signatories, mandates, online roles, guarantees, blocked funds and closing instructions. The controlled deliverable is a cash-control map. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [30][32].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that historic signatories or untranslated bank conditions can survive the transaction. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

24. Tie accounting records to legal entities

The buyer, target and advisers should reconcile chart of accounts, trial balances, audited statements, Arabic invoices, branches and consolidation mappings. The controlled deliverable is an entity-level financial bridge. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [1][33].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that management reporting can combine entities whose legal obligations and licences differ. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

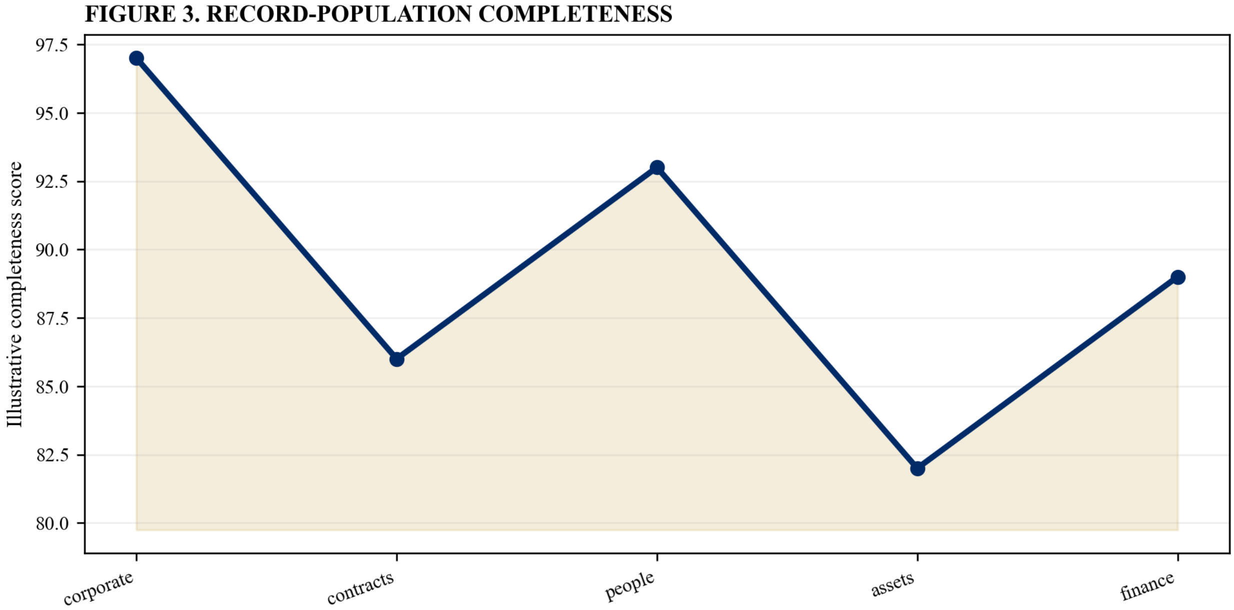
Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

Table 3. Population tie-out

Population	System count	Diligence count
customer contracts	146	139
supplier contracts	211	196
employees	318	315
bank facilities	12	10

Statutory periods are stated where labelled; other entries are analytical controls.

Figure 3. Record-population completeness



Illustrative analytical scenario; transaction evidence should replace model values.

25. Test tax records and filing identity

The buyer, target and advisers should compare registrations, returns, assessments, correspondence, invoices, customs and supporting records across names and languages. The controlled deliverable is a tax evidence reconciliation. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [24][34].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that tax filings can use identifiers or classifications that differ from the deal model. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

26. Review litigation and enforcement records

The buyer, target and advisers should search relevant courts, arbitration files, execution cases, notices, expert reports and settlements with bilingual name variants. The controlled deliverable is a disputes-and-enforcement register. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [2][35].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that English keyword searches can miss Arabic proceedings or alternate transliterations. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

27. Verify intellectual-property ownership

The buyer, target and advisers should reconcile registrations, Arabic assignments, licences, creator agreements, source records and renewal evidence. The controlled deliverable is an IP title chain. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [36][37].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that brand or software value can depend on an assignment recorded under another name or language. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

28. Control data protection and confidentiality

The buyer, target and advisers should classify personal, customer, employee, regulator and privileged material; govern access, translation and cross-border review. The controlled deliverable is a bilingual data-handling protocol. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [38][39].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that translation workflows can expand access to sensitive material without a lawful or controlled basis. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

29. Use technology with human accountability

The buyer, target and advisers should apply OCR, search, machine translation and entity matching with confidence thresholds, exception queues and expert review. The controlled deliverable is a technology-control specification. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [6][40].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that automation can present fluent text while missing stamps, tables, negation or legal nuance. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

30. Measure translation and extraction quality

The buyer, target and advisers should sample completeness, terminology, numbers, dates, names, tables, handwriting, stamps and cross-reference accuracy. The controlled deliverable is a quality-assurance scorecard. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [8][40].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that error rates can remain invisible because only translated output is reviewed. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

31. Create a discrepancy taxonomy

The buyer, target and advisers should classify identity, authority, completeness, version, translation, amount, date, permission, obligation and enforcement differences. The controlled deliverable is a controlled issue register. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [7][19].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that material variances can be buried as drafting comments without commercial ownership. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

32. Quantify discrepancy economics

The buyer, target and advisers should estimate revenue at risk, liability, remediation, delay, approval probability, working capital and value impact by issue. The controlled deliverable is a probability-weighted adjustment model. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [33][41].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that language differences can be treated as administrative despite affecting price or control. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

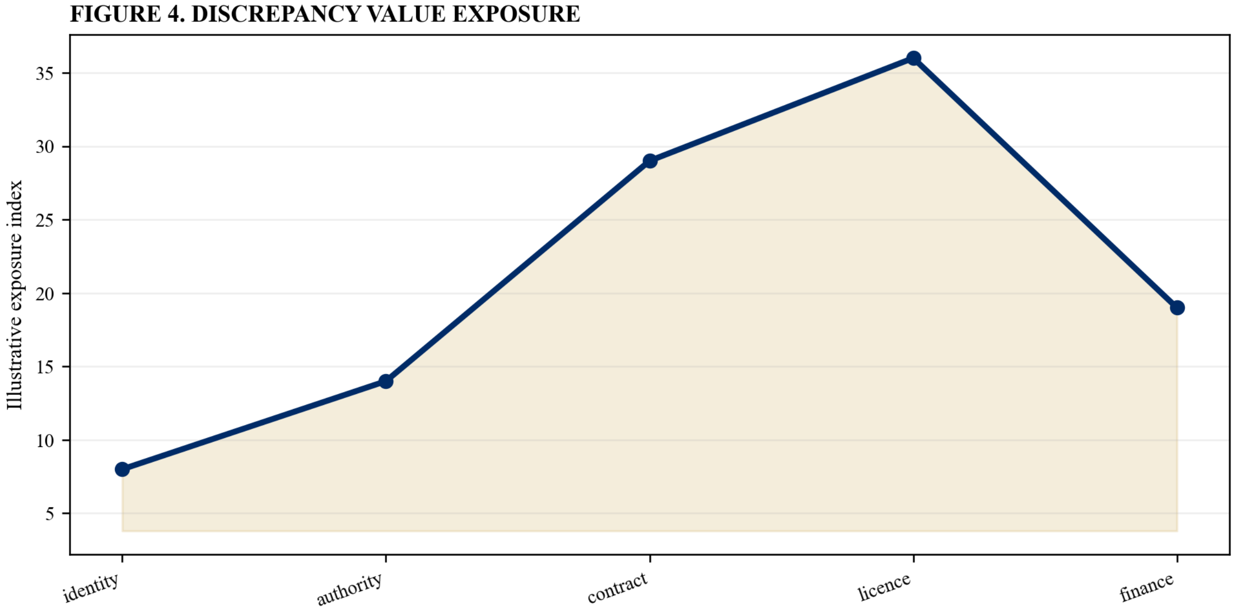
Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

Table 4. Illustrative discrepancy economics

Issue	Probability	Value effect
licence wording	35%	11.8
contract variance	42%	8.6
security release	18%	14.1
tax identity	27%	6.4

Statutory periods are stated where labelled; other entries are analytical controls.

Figure 4. Discrepancy value exposure



Illustrative analytical scenario; transaction evidence should replace model values.

33. Escalate materiality and uncertainty

The buyer, target and advisers should set thresholds for specialist review, retranslation, official extract, counterparty confirmation, board decision and walk-away. The controlled deliverable is an escalation matrix. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [11][42].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that teams can close around unresolved ambiguity because no decision owner is named. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

34. Translate findings into transaction protection

The buyer, target and advisers should link each confirmed exposure to disclosure, covenant, condition precedent, warranty, indemnity, escrow, holdback or price term. The controlled deliverable is a protection-to-evidence matrix. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [21][43].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that generic warranties can fail to address the specific authoritative record or translation gap. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

35. Control bilingual disclosure

The buyer, target and advisers should index disclosed documents and exceptions consistently across the data room, disclosure letter, schedules and signing set. The controlled deliverable is a bilingual disclosure map. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [21][44].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that a disclosure can be ineffective or misleading because the referenced file is ambiguous. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

36. Design bilingual signing and closing

The buyer, target and advisers should agree execution versions, precedence, certified translations, powers, notarisation, electronic signatures, filings and delivery evidence. The controlled deliverable is a signing-and-closing protocol. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [5][16].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that the parties can sign documents that cannot be registered, relied upon or matched later. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

37. Build Day-One continuity controls

The buyer, target and advisers should transfer registers, licences, contracts, bank mandates, tax access, regulatory calendars and bilingual owners into operations. The controlled deliverable is a Day-One evidence handover. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [17][33].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that deal knowledge can disappear when translators and external diligence teams leave. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

38. Plan post-close remediation

The buyer, target and advisers should prioritise corrected filings, re-execution, certified translations, register updates, consents, data cleanup and control testing. The controlled deliverable is a timed remediation plan. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [12][34].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that known discrepancies can persist until they trigger audit, regulator or counterparty failure. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

39. Retain a defensible evidence trail

The buyer, target and advisers should preserve queries, source files, translations, reviews, decisions, approvals, reliance limits and refresh dates. The controlled deliverable is an auditable diligence archive. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [5][35].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that future disputes can expose conclusions that cannot be traced to the source-language record. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

40. Issue the bilingual diligence certificate

The buyer, target and advisers should reconcile scope, authoritative sources, translations, material variances, economics, protections, closing evidence and residual risk. The controlled deliverable is a board-ready bilingual diligence certificate. Record the source-language document, official identifier, issuer or counterparty, date, version, translator, reviewer, confidence, variance, accountable owner and refresh trigger [7][42].

Reconcile the Arabic and English evidence at field and obligation level. Preserve names in the original script alongside controlled transliteration, and connect every conclusion to the decisive corporate, contractual, regulatory, accounting or operational record.

The principal transaction risk is that approval can rest on fluent summaries without proof of document identity, legal effect or reconciliation. Measure the consequence for title, authority, revenue, cost, liability, licensing, tax, financing, control, closing timetable, enforceability, integration and enterprise-to-equity value.

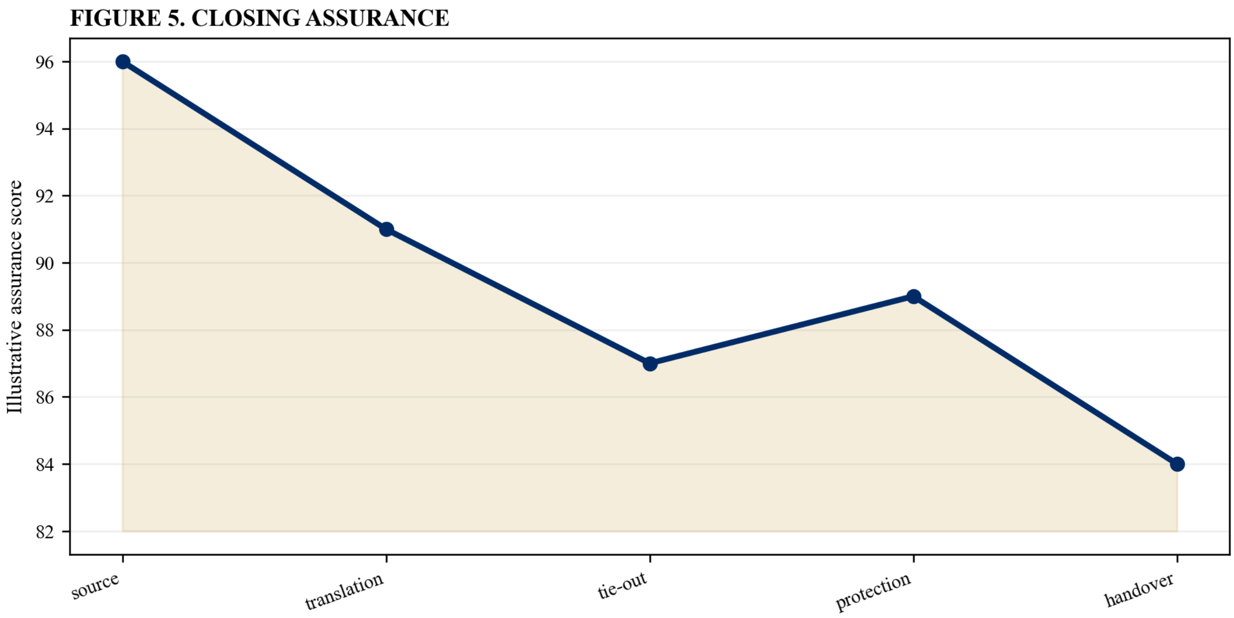
Convert the result into the diligence issue register, value bridge, approval path, transaction documents, closing checklist and Day-One plan. Retain a dated evidence trail and obtain qualified legal, tax, regulatory and translation advice for the relevant jurisdiction and instrument.

Table 5. Bilingual diligence certificate

Domain	Assurance evidence	Owner
identity	official extracts	legal
obligations	paired contracts	commercial
economics	ledger tie-outs	finance
closing	controlled signing set	deal lead

Statutory periods are stated where labelled; other entries are analytical controls.

Figure 5. Closing assurance



Illustrative analytical scenario; transaction evidence should replace model values.

References

[1] UAE Legislation, Federal Decree-Law No. 32 of 2021 on Commercial Companies, https://www.uaelegislation.gov.ae/en/legislations/1542/download

[2] UAE Legislation, Federal Decree-Law No. 42 of 2022 Promulgating the Civil Procedure Code, https://uaelegislation.gov.ae/en/legislations/1602

[3] UAE Legislation, Federal Decree by Law of 2025 Promulgating the Civil Transactions Law, https://uaelegislation.gov.ae/en/legislations/4011

[4] ISO, ISO 15489 Records Management, https://www.iso.org/standard/62542.html

[5] UAE Legislation, Federal Decree-Law No. 46 of 2021 on Electronic Transactions and Trust Services, https://www.uaelegislation.gov.ae/en/legislations/1539/download

[6] UAE Legislation, Cabinet Resolution No. 28 of 2023 Executive Regulations on Electronic Transactions and Trust Services, https://www.uaelegislation.gov.ae/en/legislations/2199/download

[7] ISO, ISO 31000 Risk Management, https://www.iso.org/iso-31000-risk-management.html

[8] UAE Ministry of Justice, Registration of Legal Translator, https://www.moj.gov.ae/en/services/services-categories/experts-and-legal-translators/registration-of-legal-translator-a9314f86.aspx

[9] UAE Ministry of Justice, Translators Register, https://www.moj.gov.ae/en/translators.aspx

[10] UAE Legislation, Executive Regulations of the Translation Profession, https://uaelegislation.gov.ae/en/legislations/2316

[11] International Bar Association, Guidelines and Publications, https://www.ibanet.org/publications

[12] UAE Ministry of Economy and Tourism, Business and Investment Services, https://www.moet.gov.ae/en/investment

[13] UAE Ministry of Economy and Tourism, Commercial Companies Legislation, https://www.moet.gov.ae/en/companies-legislations

[14] UAE Ministry of Economy and Tourism, Beneficial Owner Procedures, https://www.moet.gov.ae/en/beneficial-owner-procedures

[15] UAE Legislation, Cabinet Decision No. 109 of 2023 Regulating Beneficial Owner Procedures, https://uaelegislation.gov.ae/en/legislations/2204

[16] UAE Ministry of Justice, Digital Power of Attorney and Notary Services, https://www.moj.gov.ae/en/services.aspx

[17] ADGM Registration Authority, Registration and Incorporation, https://www.adgm.com/registration-authority/registration-and-incorporation

[18] DIFC, Laws and Regulations and Public Register, https://www.difc.com/business

[19] OECD, Due Diligence Guidance for Responsible Business Conduct, https://mneguidelines.oecd.org/due-diligence-guidance-for-responsible-business-conduct.htm

[20] ICC, Model Contracts and Clauses, https://iccwbo.org/business-solutions/model-contracts-clauses/

[21] UNIDROIT, Principles of International Commercial Contracts 2016, https://www.unidroit.org/instruments/commercial-contracts/unidroit-principles-2016/

[22] ISO, ISO 37301 Compliance Management Systems, https://www.iso.org/standard/75080.html

[23] IFRS Foundation, IFRS Accounting Standards, https://www.ifrs.org/issued-standards/list-of-standards/

[24] UAE Federal Tax Authority, Corporate Tax Guides and References, https://tax.gov.ae/en/taxes/corporate.tax/corporate.tax.guides.references.aspx

[25] UAE Ministry of Industry and Advanced Technology, National In-Country Value Program, https://moiat.gov.ae/en/programs/icv

[26] UAE Government, Employment in the Private Sector, https://u.ae/en/information-and-services/jobs/employment-in-the-private-sector

[27] UAE Legislation, Federal Decree-Law No. 33 of 2021 Regulating Labour Relations, https://uaelegislation.gov.ae/en/legislations/1541

[28] Dubai Land Department, Real Estate Services and Registration, https://dubailand.gov.ae/en/

[29] Abu Dhabi Real Estate Centre, Services, https://adrec.gov.ae/

[30] UAE Central Bank, Regulations and Standards, https://www.centralbank.ae/en/our-operations/regulatory-operations/

[31] UNCITRAL, Secured Transactions, https://uncitral.un.org/en/texts/securityinterests

[32] UAE Central Bank, Consumer and Banking Information, https://www.centralbank.ae/en/

[33] IASB, IAS 1 Presentation of Financial Statements, https://www.ifrs.org/issued-standards/list-of-standards/ias-1-presentation-of-financial-statements/

[34] UAE Federal Tax Authority, Corporate Tax Records Guidance, https://tax.gov.ae/en/media.centre/News/pr.28082025.aspx

[35] UAE Legislation, Federal Law No. 6 of 2018 on Arbitration, https://uaelegislation.gov.ae/en/legislations/1069

[36] UAE Ministry of Economy and Tourism, Intellectual Property Services, https://www.moet.gov.ae/en/intellectual-property

[37] WIPO, IP Due Diligence and Technology Transfer, https://www.wipo.int/technology-transfer/en/agreements.html

[38] UAE Legislation, Federal Decree-Law No. 45 of 2021 Regarding Personal Data Protection, https://uaelegislation.gov.ae/en/legislations/1972

[39] ADGM Office of Data Protection, Data Protection, https://www.adgm.com/operating-in-adgm/office-of-data-protection

[40] NIST, AI Risk Management Framework, https://www.nist.gov/itl/ai-risk-management-framework

[41] IVSC, International Valuation Standards, https://www.ivsc.org/standards/

[42] OECD, G20/OECD Principles of Corporate Governance 2023, https://www.oecd.org/corporate/principles-corporate-governance/

[43] ICC, Mergers and Acquisitions Contract Guidance, https://iccwbo.org/business-solutions/model-contracts-clauses/

[44] American Bar Association, M&A Due Diligence Resources, https://www.americanbar.org/groups/business_law/resources/

[45] UAE Federal Tax Authority, Tax Returns Guide, https://www.tax.gov.ae/Datafolder/Files/Guides/CT/CT-Returns-EN-11-11-2024.pdf

About the Author

Authored by Chennakeshav Adya, Independent Researcher

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.

His career spans Morgan Stanley, HSBC, Lloyds Banking Group, EWEC, ADQ portfolio companies and Emirates Growth Fund, across TMT, real estate, fintech, deeptech, cleantech, infrastructure and energy. He has partnered with C-suite leaders, private equity and venture funds, sovereign wealth funds and family offices to finance complex fund raises and scale-up ventures, and has led M&A due diligence, post-merger integration and business-transformation initiatives to create value.

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.