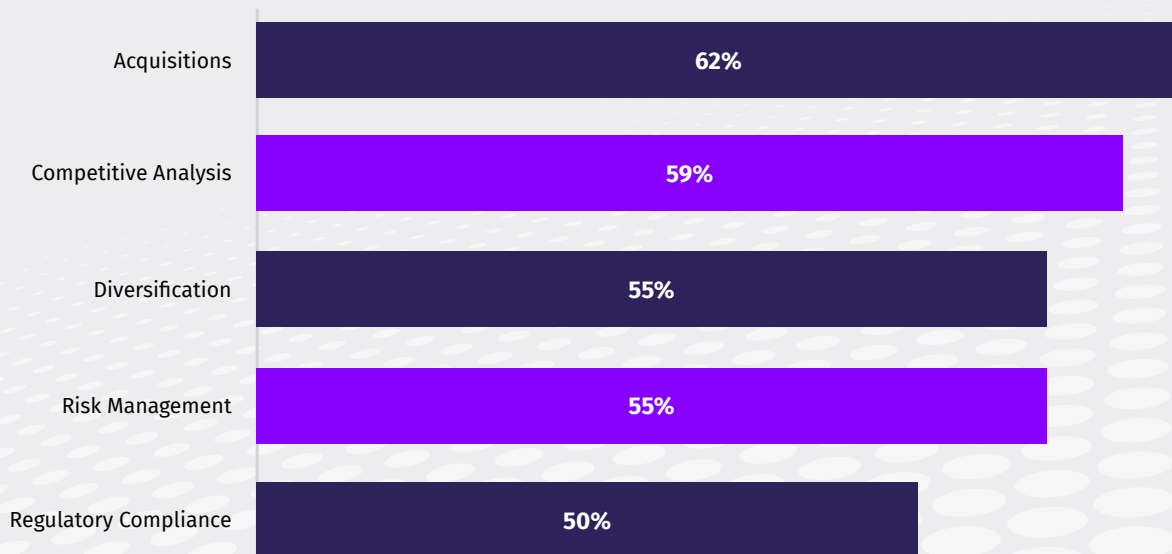


M&A in 2026: Where Technology, Risk, and Value Creation Converge

Heading into 2026, deal makers are increasingly prioritizing tech-driven growth, stronger digital capabilities, and maximizing post-merger value. Investment remains focused on AI, cybersecurity, CRM, and deal enablement tools, even as integration and risk management pose ongoing challenges. In response to market volatility and high valuations, organizations are emphasizing deeper diligence, tighter governance, and partners that can streamline integration and support long term value across the M&A lifecycle.

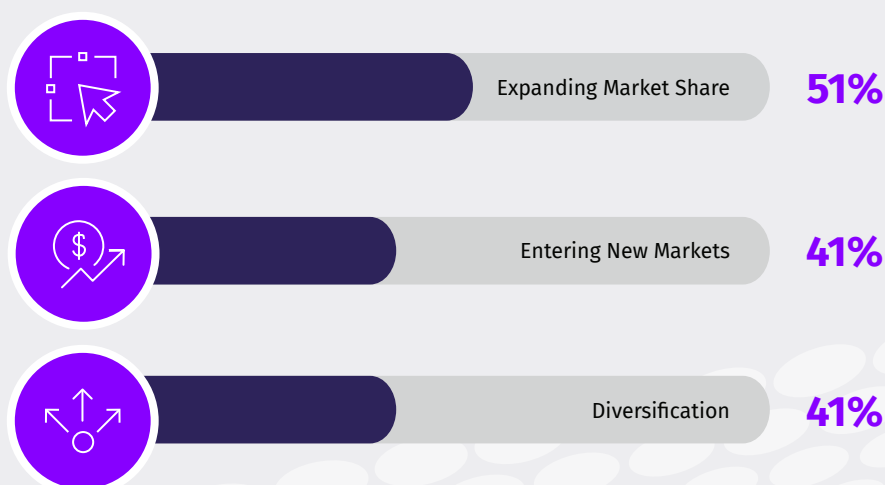
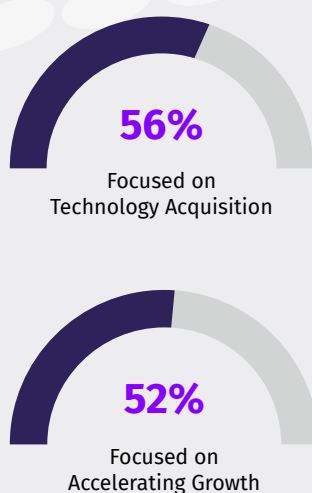
2026 STRATEGY FOCUS

Decision makers are focusing heavily on technological and talent investment to strengthen risk management, acquisitions, and the valuation process to facilitate growth while remaining compliant at every level.



M&A OBJECTIVES AND STRATEGY

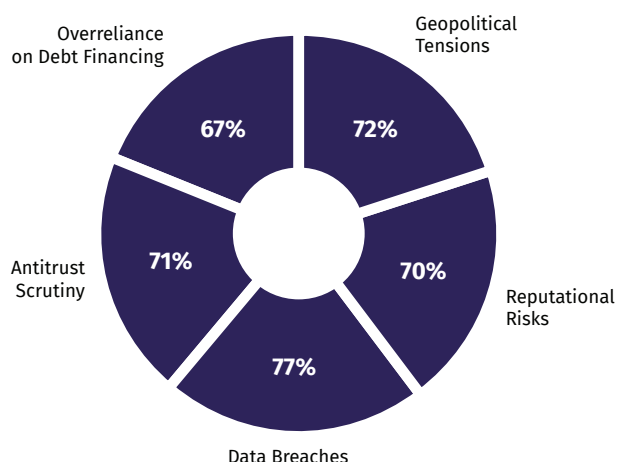
Growth and technology acquisition are top priorities going into 2026, with CFOs especially prioritizing technology. Based on anticipated market conditions in 2026, decision makers are focusing heavily on risk management, acquisitions, and the valuation process.



RISK MANAGEMENT

As risk intensifies across the global, regulatory, and digital landscape, companies are integrating stronger due diligence and compliance practices to safeguard sensitive data, keep pace with regulatory expectations, and protect value throughout the transaction lifecycle.

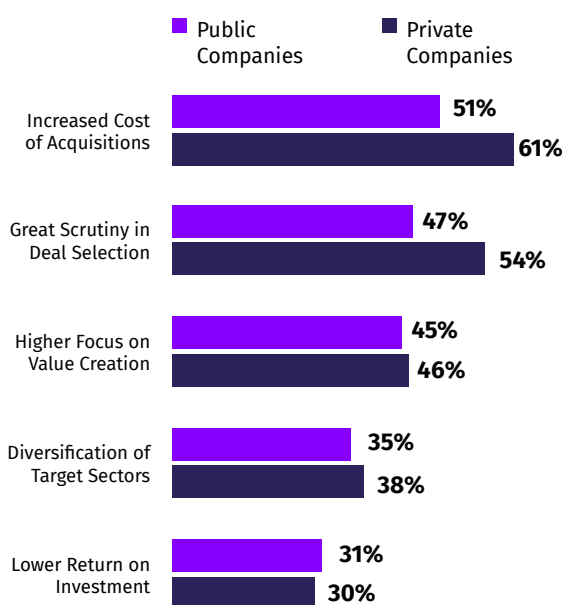
Top concerns facing decision makers include:



VALUATION PRESSURE

High valuations are most acutely impacting M&A strategy by driving up acquisition costs and increasing scrutiny in deal selection, with firms placing greater emphasis on value creation.

How high valuations are affecting M&A strategies:



LEARN MORE

DFIN's Venue® virtual data rooms empower decision makers by streamlining deal execution with lightning-fast setup, intuitive navigation, and advanced analytics that accelerate due diligence and collaboration. Backed by industry-leading security and granular permission controls, Venue enhances operational efficiency by reducing risk, automating workflows, and providing real-time insights for smarter, faster transactions.

[Learn More](#)

ABOUT THIS SURVEY

This survey was conducted among 246 director-level and above decision makers working in Private Equity, Venture Capital, Law Firms, Investment Banks or other public/private companies who have decision making power within M&A, IPOs, Carve-Outs, Divestitures, or Take Privates.