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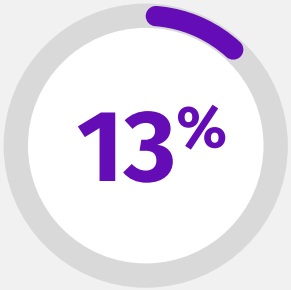
BUSINESS BRIEF

Maximizing exit value through scalable financial infrastructure

The exit window is changing. So are buyer expectations. After several years of delayed processes and extended hold periods, deal activity is moving again. In Q1 2026, PitchBook data show that 13% of PE-backed exits involved companies held for less than three years,[1] up from 11% in 2024. At the same time, global M&A hit a record 1.6 trillion in Q1 2026,[2] up 50.6% year over year. For management teams, that means an exit can arrive sooner than expected. Buyers are active, deals are getting done, and the competition for quality assets is fierce. The exit window can open even while the company still believes it is in the middle of its value-creation plan.

That unpredictability means companies that wait until late in the hold period to establish a trusted financial and operational data foundation are taking a real risk. Today's buyers ask harder questions, dig deeper into the data, and move faster when they find gaps. How quickly and cleanly the company responds shapes buyers' confidence in the business, and ultimately, what they're willing to pay for it.

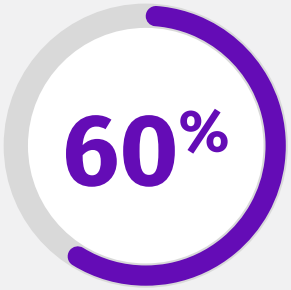
According to research conducted by DFIN, 60% of finance decision makers consider due diligence challenging.[3] Most of the time, the issue isn't the business. It is the underlying data.



of PE-backed exits in Q1 2026 were companies held for less than three years—up from 11% in 2024

+50.6%

year-over-year surge pushed global M&A volume to a record $1.6 trillion in Q1 2026.



of finance decision-makers explicitly consider the due diligence process challenging.

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Increasing due diligence pressure during IPO/M&A preparation

The closer a company gets to a transaction, the more detailed the financial questions become. Buyers and advisors require not only standard reports but also the underlying data.

Most portfolio companies have at least some of the answers, but not in the required format, at the right level of detail, or within the timeframe diligence requires.



Customer discovery

Buyers need more than a revenue total. They want to see which customers generated that revenue, what each customer bought, and how the company can prove the value of those relationships.



Vendor and supplier analysis

Buyers look at where the company spends money and which external partners receive those funds. Revenue matters, but they also need to understand the company's outflows.



Comprehensive financial review

Buyers examine performance, controls, spending patterns, and the supporting records. They also pay attention to how quickly the company can produce consistent numbers when follow-up questions come in.

That's where financial infrastructure starts to affect deal momentum. When records are organized, accessible, and connected, diligence becomes less about hunting for information and more about responding with confidence. Companies running on NetSuite enter the process with that foundation already in place. So responding to buyer requests becomes a matter of pulling data rather than finding it.

What buyers are looking for, and why data quality determines the answer

Due diligence ultimately comes down to the buyer feeling confident. The closer a company gets to a transaction, the more detailed the questions become. The buyer wants reassurance that the revenue is real (and accurate), that customers aren't going anywhere, and that growth will continue after the deal closes. And they want the underlying data to prove it, not just the reports.

DFIN found that the first thing buyers do, before anything else, is determine whether a target aligns with their fund's strategic needs. From there, they examine a specific set of requirements:



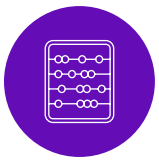
Churn rate

Customer retention indicates to buyers whether the business can retain the revenue it wins.



Total contract value

Signed customer relationships indicate how much revenue is already in the business.



Customer acquisition cost

The cost to win that business helps buyers understand how efficiently the company grows.

Buyers typically expect three to five years of financial statements with full supporting documentation. Most organizations believe they have that data. Most find out during diligence that it isn't buyer-ready.

Solving that problem requires both a stronger data foundation and the expertise to move that data through the transaction. NetSuite centralizes transactions, customer data, project economics, and metrics in one place, ready to pull when buyers ask. DFIN supports the transaction and compliance side, with solutions for financial reporting, SEC readiness, virtual data rooms, and deal execution.

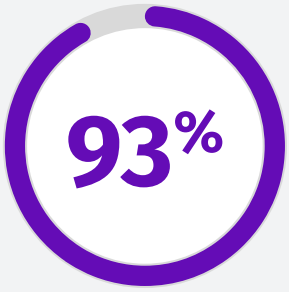
The infrastructure that makes diligence fast

Speed in diligence depends on how quickly a company can produce consistent, supportable answers. *NetSuite customers report 50% less time requested to close books, 93% improved finance team efficiency, and 43% lower total cost of operations.1 For buyers, those improvements point to something broader: a finance function with the systems, controls, and visibility to support a transaction without significant post-close cleanup.

DFIN streamlines due diligence through the DFIN Venue® Virtual Data Room, providing a secure, centralized environment to manage and share critical deal documents with confidence and control. With more than 1.4 billion due diligence documents hosted annually, Venue is purpose-built to handle the scale, complexity, and scrutiny of modern transactions—helping ensure security when it matters most.



less time requested to close books (reported by NetSuite customers).

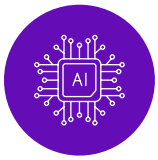


improved finance team efficiency (reported by NetSuite customers).



Real-time financial visibility

Transactions, customer data, project economics, and operational metrics live in one place. When a buyer asks a follow-up question, the answer is already there.



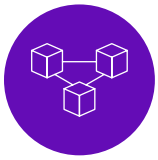
AI-powered insights and analysis

Embedded AI capabilities, including NetSuite Expert and AI-generated reporting, help finance teams identify trends, summarize business performance, and surface key insights more quickly. This enables management teams to respond to buyer questions with greater speed, confidence, and consistency.



Faster financial closes

Consistent, accelerated closes show financial discipline, indicating that the company's finance function is running well, not just catching up.



Consolidated reporting

NetSuite's multisubsidiary capabilities (e.g., intercompany accounting, financial consolidation, multicurrency conversions) keep reporting clean across complex, multi-entity businesses.



On-demand access to key metrics

The metrics buyers scrutinize most can be pulled from live data with drill-down to detail, rather than assembled from exports.



Strong financial hygiene and compliance controls

Governance is built into the system at every stage of the hold period and at the point of sale or an IPO, rather than relying on manual processes.



Scale without friction

As companies enter new markets or complete acquisitions, NetSuite scales with them and, upon sale, provides the buyer with a ready-to-use, easily configurable system.

Growing adoption of AI in the due diligence process

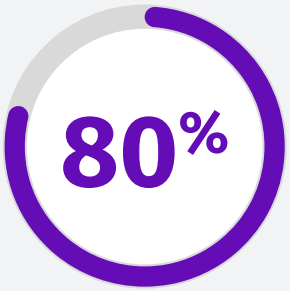
AI does not fix bad data. It makes weak data foundations faster. As more finance teams use AI to automate parts of the diligence process, the advantage shifts to companies whose financial and operational data is clean, current, and well-organized. DFIN reports that 52% of finance decision-makers are already using AI for due diligence, with workflow automation the most widely adopted use case. AI has become an important factor in how deals get done.

DFIN's research shows that the firms moving fastest are those that deploy AI to clean and organize data. When that foundation is in place, AI can accelerate diligence, analysis, and preparation. Where it is not, gaps that once took weeks to uncover now take days. That makes data readiness a priority throughout the hold period, not once a buyer is at the table.

Creating that level of readiness requires more than better reporting—it requires AI and automation embedded within the systems finance teams use every day. Organizations that can continuously connect financial and operational data, automate routine processes, and surface insights in real time are better positioned to support diligence requests, demonstrate performance, and respond quickly when market conditions create an unexpected exit opportunity. NetSuite supports that readiness by embedding AI directly into core business processes like finance, planning, analytics, and reporting.



of finance decision-makers are already utilizing AI to assist with their due diligence processes.



or more of the timeline to uncover data gaps has been cut, reducing a weeks-long process to mere days.

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By helping finance teams automate routine work, surface insights more quickly, and spend more time on analysis rather than manual reporting, NetSuite enables organizations to make faster, more informed decisions throughout the hold period. NetSuite's AI Connector Services support that readiness by connecting a company's chosen AI model to live NetSuite data, workflows, and analytics.

Instead of running exit-preparation analyses against disconnected exports, finance teams can work from current, governed data to support quality-of-earnings preparation, value-creation narratives, and exit-ready analyses. The result is a more scalable organization that can respond quickly to diligence requests, support growth efficiently, and be better prepared when an exit opportunity arises.

DFIN's Active Intelligence™ suite of capabilities brings AI into the compliance and transaction layer. Embedded directly into DFIN's software suite, it streamlines the research, comparison, and analysis of draft SEC filings against prior filings and peer benchmarks. This reduces risk and speeds up the preparation of reports, proxy statements, and IPO filings.

Together, NetSuite and DFIN help companies apply AI where it matters across the entire lifecycle: NetSuite at the operational and financial data layer, and DFIN at the transaction and compliance layer.

NetSuite AI in practice

These two examples show how finance teams can use AI prompts with NetSuite's AI Connector to accelerate exit preparation. They are drawn from the Prompt Library developed by Tim Dietrich, Founder of SuiteStep, available at timdietrich.me.



Quality of earnings preparation

The QoE process is where deals often get re-traded. Before the sell-side process begins, finance teams can prepare an internal Quality of Earnings analysis with an AI prompt connected to NetSuite data. The analysis documents every EBITDA adjustment with a defensibility assessment. It also quantifies at-risk EBITDA at the transaction multiple, normalizes working capital for the NWC peg, and produces an Exit Readiness Scorecard.



Value creation bridge

Using an AI prompt connected to NetSuite data, finance teams can build the narrative that drives exit valuation. Teams can decompose total equity return into EBITDA growth (organic versus acquired), and determine margin improvement, multiple expansion, and debt.

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[1] "As the Window Widens, PE Firms Rush to Exit," PitchBook, https://pitchbook.com/news/articles/as-the-window-widens-pe-firms-rush-to-exit.

[2] "PitchBook, Q1 2026 Global M&A Report, PitchBook Data, Inc., 2026, https://pitchbook.com/news/reports/q1-2026-global-m-a-report.

[3] Donnelley Financial Solutions (DFIN), Navigating the New Deal Cycle: Technology, Risk, and M&A, white paper, DFIN Knowledge Hub, 2026, https://www.dfinsolutions.com/knowledge-hub/thought-leadership/white-paper/navigating-new-deal-cycle-technology-risk-and-ma.

[4] Megan Szurley and Kevin Permenter, The Business Value of Oracle NetSuite, IDC Business Value White Paper, sponsored by Oracle NetSuite, August 2024, IDC #US52080024, https://irp.cdn-website.com/0dae9cba/files/uploaded/report-the-business-value-of-oracle-netsuite-by-idc.pdf.