

SUSTAINABLE BUSINESS SOLUTIONS

# Environmental Health & Safety Due Diligence and Transaction Support\*

In a world of globalization, regulation and compliance continue to drive and underpin the process of Environmental, Health and Safety (EHS) due diligence (DD) and transaction support.

EHS and Corporate Social Responsibility (CSR) aspects of a company's performance are becoming increasingly important to maintaining brand reputation and can influence financial performance and the value of an enterprise. EHS demands by investors, the markets and other stakeholders are increasingly sophisticated, which requires an understanding of the broader impact of EHS issues on business. For some industry sectors, EHS and CSR issues are pivotal to business risk management.

Recognizing the importance of EHS and CSR issues to transactions, PwC maintains a global team of professionals dedicated to EHS/CSR due diligence and transaction support. We review both the tangible and intangible EHS risks and liabilities associated with a transaction, as well as identifying EHS elements which will provide ongoing post-deal value.

## Our core strengths

Our teams have skills in 4 core areas:

- **technical know-how** – ability to understand which EHS technical issues will be material to a transaction, and why
- **industry expertise** – skills to understand the wider business environment and the influence EHS/CSR issues may have on the strategic and operational performance of a business
- **'deal-depth'** – experience to understand potential issues associated with different types of transactions; design effective DD and transaction support; provide business advice which takes account of the whole deal continuum
- **'Connected Thinking'** – deliver solutions which draw upon the full range of professional services in PwC.

Our breadth of skills enable us to provide pre- and post-deal related solutions.

## We work in deal and business recovery environments

- Mergers
- Acquisitions
- IPOs
- Joint ventures
- Vendor EHS due diligence
- Vendor assistance
- Outsourcing
- Crisis management related to business recovery, restructuring, insolvency and turnaround
- Post-deal support

# Environmental Health & Safety

## Due Diligence and Transaction Support\*

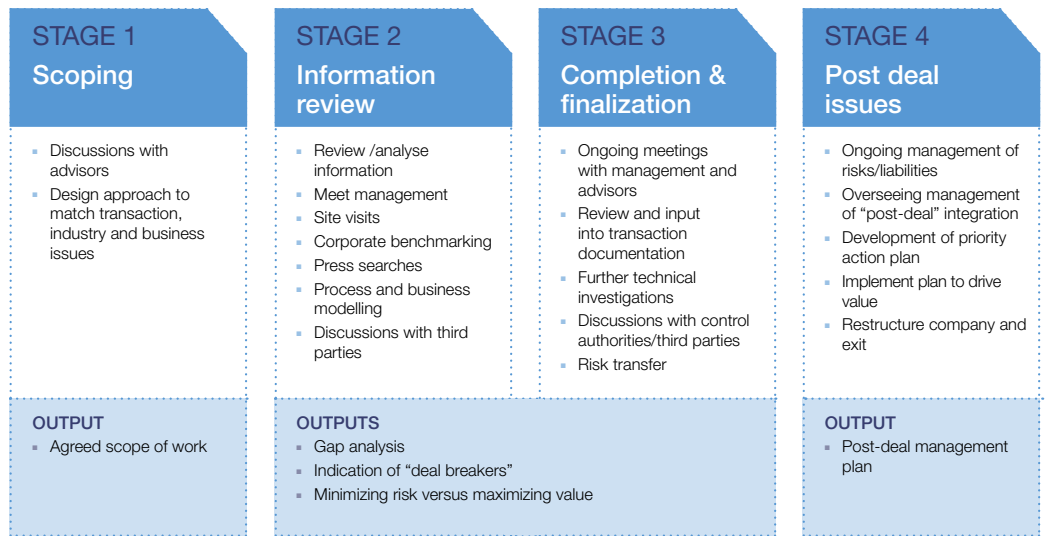
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### Main Stages of Due Diligence

Our approach is flexible, taking into account the purpose of the transaction and market/stakeholder expectations.



### Matrix of Key Issues

We work with clients to identify those issues which will be material to a transaction – thereby making the process efficient and deal-focused. The matrix below shows which issues are likely to be key by industry sector and pre- and post-deal.

SECTOR	PRE-DEAL					POST-DEAL			
	Environment	Health & Safety	Hygiene	Physical Asset	Real Estate	EHS / CSR Compliance & Performance	CSR Supply Chain Management	Carbon Finance Management	Brand & Product Accountability
Energy & Mining	*	*	⊗	*	⊗	*	⊗	*	⊗
Manufacturing & Industrial Products	*	*	⊗	*	⊗	*	⊗	*	*
Consumer Goods	⊗	*	*	*	*	*	*	⊗	*
Support Services & Retail	⊗	*	*	⊗	*	*	*	⊗	*

**Key** \* Materially important      ⊗ Secondary importance  
EHS = Environment, Health & Safety  
CSR = Corporate Social Responsibility