



IBA Conference Paris

Do the right thing ESG in private companies

2 February 2023 - 11.00 - 12.00

Outline of the panel discussion on ESG

- 1 Introduction**
- 2 ESG Corporate Agenda and M&A Strategy**
- 3 ESG aspects in the M&A process**
- 4 ESG diligence & acquisition integration**
- 5 Questions / Wrap up**
- 6**

2. ESG Corporate Agenda and M&A Strategy

- **What is ESG**
- **ESG performance and deal valuation**
- **Impact of ESG policies on M&A strategy**
- **ESG risk or opportunity**

3. ESG aspects in the M&A process

- **Due diligence process**
 - Advisors involved
 - Different way of working compared to other topics?
 - ESG and Compliance
- **Reporting issues re ESG**
 - CSRD tool to quantify the ESG impact of deals?
- **Transaction documentation**
 - Market practice
 - Conditions precedent, reps & warranties, indemnities, W&I Insurance

4. ESG diligence & acquisition integration

- **Acquisition integration**
 - Setting goals for post M&A integration
 - Incorporation of ESG as owner



5.
Questions / Wrap up