



Environmental Quality
Management, Inc.

Mergers and Acquisitions Services

Mergers and Acquisitions

EQM's comprehensive M&A services are tailored to the needs of our clients and transaction partners. In today's business and litigious climate, it is increasingly important for our clients to understand the scope and magnitude of the potential financial exposure associated with environmental risks involving business decisions.

EQM is prepared to be your strategic partner in the local, national, and international M&A market with a team of experts ready to assist with pre-acquisition activities for divestitures and acquisitions, as well as post-acquisition support for facility-wide environmental management. Our goal is to minimize environmental liability.

EQM understands the legal implications and value to the end user associated with providing defensible Phase I Environmental Site Assessments (ESAs) for real property transfers, environmental liability transfers, facility closures, and real property development.

EQM has incorporated the newly promulgated "All Appropriate Inquiries (AAI)" codified in 40 CFR Part 312 and updated ASTM E 1527-05 standard for conducting Phase I ESAs. EQM has more than 25 Environmental Professionals nationwide with an average of 15 years experience dealing with environmental liability issues and conducting Phase I ESAs.

Activities Driving M&A

EQM's numerous clients have diverse business objectives that require M&A support activities, including:

- Mergers of major corporations
- Acquisition or divestiture of properties for active manufacturing operations
- Commercial or industrial real estate development
- Plant closure and sale
- Refinancing or securitization of commercial and industrial properties
- Bankruptcy and foreclosure proceedings
- Property remediation and redevelopment
- Improvement of current management practices

Servicing Multiple Industries:

- Chemical
- Food processing
- Pharmaceuticals
- Steel and coke
- Beverage industry
- Petroleum refining
- Cement
- Automotive
- Ferro alloys
- Aerospace
- Electric power generation
- Pulp and paper
- Hazardous waste
- Mining



Partnering with you for success!

Activities Driving M&A (cont.)

Many organizations turn to EQM as a member of their core team when they are considering a merger, acquisition, or divestiture. EQM believes that potential environmental liabilities may be contained and the consequences may be minimized if they are addressed in the preparation of merger or acquisition agreements.

Clients can trust EQM to provide comprehensive and cohesive guidance. We have experience in managing large portfolios of sites that require appropriate evaluation and due diligence in regard to pre-acquisition assessments, transition and integration activities, and post merger operations.

EQM continues to evaluate trends in the M&A market, specifically recent changes to the Financial Accounting Standards Board (FASB) FIN 47 – Accounting for Asset Retirement Obligation (AROs) interpretation. FIN 47 requires companies to recognize financial obligations — such as environmental remediation liabilities — related to the operation of an asset that has not been recognized while the asset was in productive use and whether there is a legal obligation to incur environmental costs at the end of a facility's economic life. EQM has experienced staff and the capacity to assist with the evaluation of assets as part of the ARO requirements. EQM is committed to providing high-quality, timely, and cost-effective services with the utmost integrity and confidentiality.



Why EQM?

EQM staff have conducted a variety of M&A projects and successfully worked with stakeholders at all levels of interest. Our combination of knowledge and experience along with our use of leading-edge technology have allowed us to meet our clients' objectives in a cost-effective and timely manner.

EQM's M&A Services include:

- Phase I - Environmental Site Assessment
- Phase II - Site Characterization Study
- Phase III - Remediation Design, Construction, and Operation and Maintenance
- Property Condition Assessments
- Audits of Tenant Operations
- Asbestos, lead paint, PCB capacitor, mold, and radon assessments
- Interviews with owners, occupants, and government officials
- Physical sampling and laboratory analysis (ambient air, indoor air, soil, water, waste)
- Exploratory soil and groundwater investigation
- Environmental Hazard and Risk Assessments
- Environmental Liability
- Cost Estimating
- Process Safety Management Evaluations
- Preparation of Environmental Disclosure Documents (Sarbanes-Oxley Act Compliance)

About EQM

EQM is a full-service environmental consulting, engineering, and remediation firm. In addition to our corporate headquarters in Cincinnati, EQM has eight offices located throughout the United States.

For additional information, please contact:

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