

# COVID-19: Due Diligence Considerations for M&A Transactions

“Buyers in M&A transactions should consider a number of due diligence items in response to COVID-19 and the governmental response thereto,” write Thomas W. Christopher and Alexander B. Johnson in *Harvard Law School Forum on Corporate Governance*.

“As parties pursue mergers and acquisitions transactions during, and in the wake of, the COVID-19 pandemic, both buyers and targets should consider a number of factors from a due diligence perspective, including the impact of COVID-19 and related developments on the target from a legal, compliance, human resources, business, insurance, financial, and operational perspective. This post identifies some of the issues buyers should consider when undertaking legal due diligence in connection with an M&A transaction, and highlights for targets some of the types of due diligence questions they may need to address.”

“As with any due diligence investigation, due diligence related to the COVID-19 pandemic should be tailored to the particular target company. Accordingly, the applicability of each of the topics discussed below will likely vary based on the particular target company, its industry and geography, and a number of other factors.”

***Read the article.***