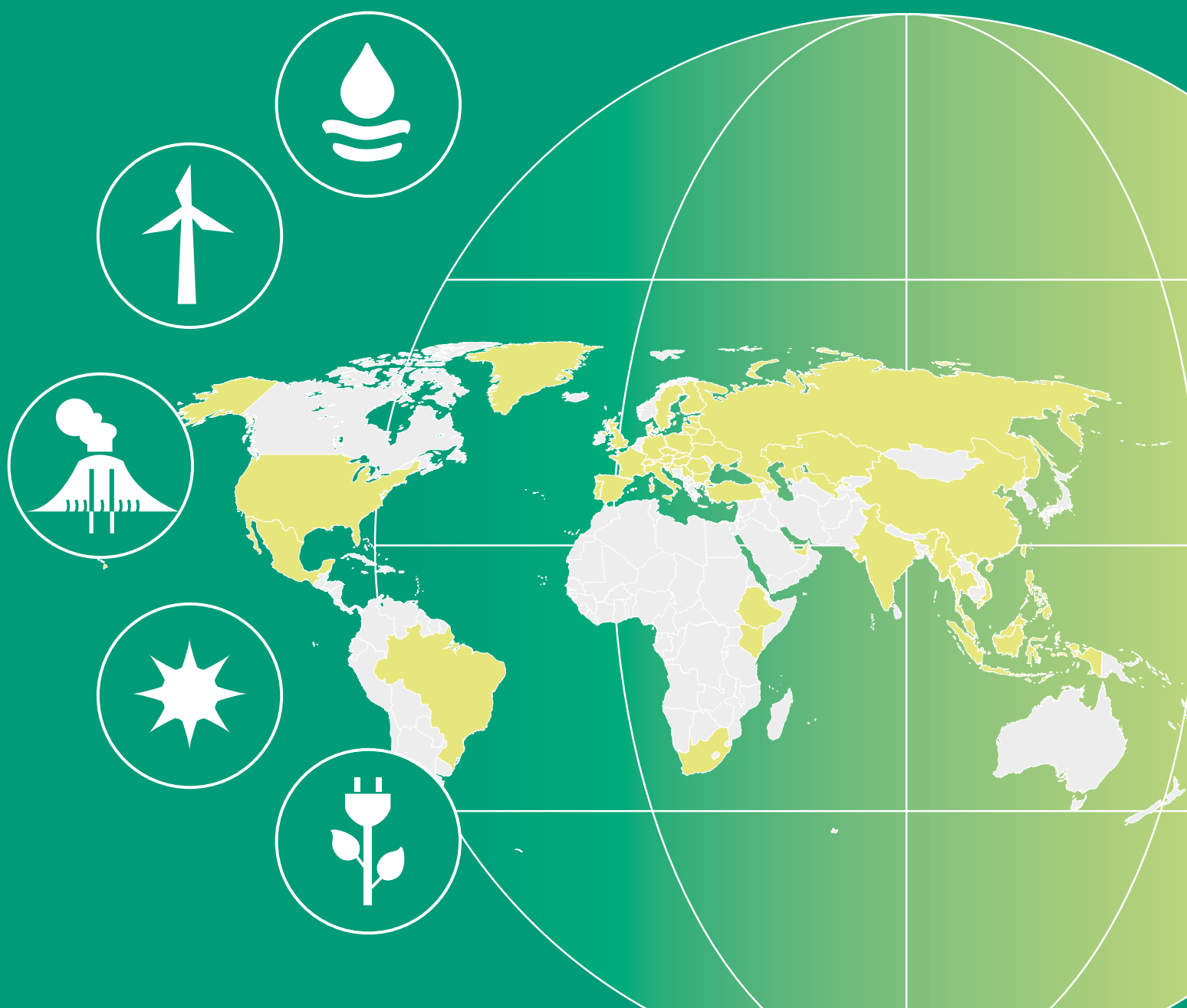



Rödl & Partner

RENEWABLE ENERGY PRACTICE IN THE BALTICS

SUCCESSFULLY IMPLEMENTING RE PROJECTS WORLDWIDE

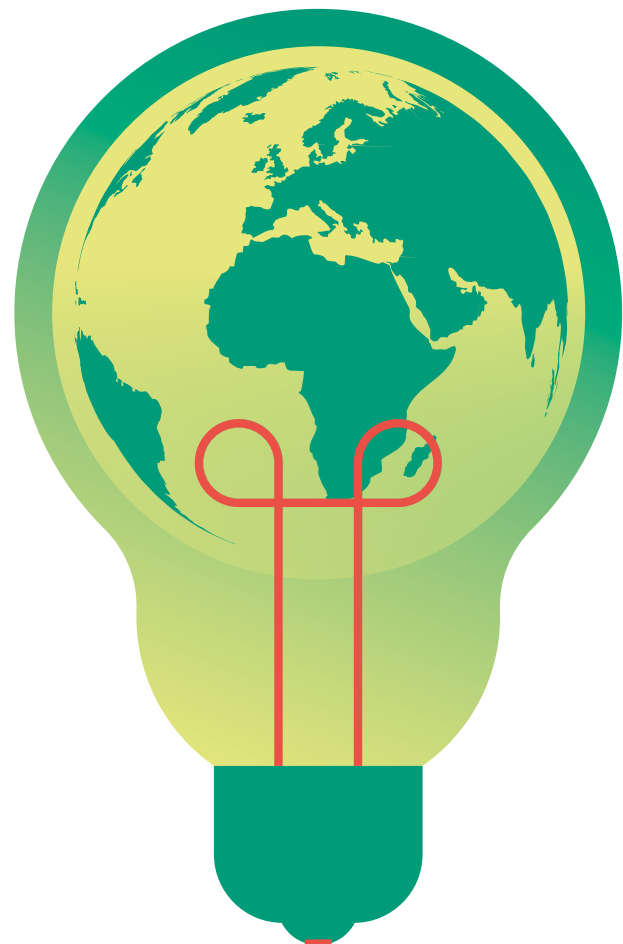




Over the years Rödl & Partner in the Baltics accumulated extensive experience in matters related to renewable energy.

Our pan-Baltic team has represented various foreign and local enterprises in various matters related to renewable services, such as: licensing, construction, real-estate, Due Diligence, M&A as well as relevant tax matters.

Rödl & Partner in the Baltics has extensive expertise in the advisory of public utility companies, municipalities, planning entities, plant and distribution network operators, industry and contracting companies as well as interest groups.



GLOBALY CONNECTED FOR YOUR RE PROJECT

In times of growing environmental awareness, increasing resource scarcity, rising energy demand and uncertain government support, companies face major challenges on the international markets for renewable energy.

Whether you are an investor, bank, component supplier, insurer, project developer or operator, if you have interest in developing a renewable energy project, we can help you!

As attorneys, tax advisers, management and IT consultants and auditors we work closely interlinked across all service lines to ensure the success of your project.

MARKET OVERVIEW

You are an investor or a project engineer and want to gain a quick overview regarding the possibilities of a certain country market? You would like to know which marketing model will work well in a specific country?

We give you an overview about the following marketing models:

- FiT
- Self-consumption
- PPA
- Leasing
- Direct-marketing



<https://bit.ly/re-markets>

NEWSLETTER ENEWS

Be up to date with our newsletter EnEws. Our international experts outline legal, tax, and economic developments worldwide in the sector of renewable energy.



<https://bit.ly/enews-en>

OVERVIEW OF OUR SERVICES

LEGAL

- Corporate law
- Legal Due Diligence
- Energy law
- Policy Advisory
- Commercial law
- Intellectual Property Rights
- International business
- Contract law
- Environment & Planning law
- Finance contracts

BUSINESS CONSULTING

- Financial consulting
- Profitability Analysis and Cash-Flow Modeling
- Market study and admission advice
- Fundmanagement
- Funding and program development
- Risk management
- Feasibility studies
- Continuous consulting and monitoring throughout the project life cycle
- Emissions trade

TRANSACTIONS

- Business valuation
- Financial Due Diligence
- M&A (Buy & Sell)
- Post Merger Integration
- Private Equity Placement
- Tax valuation

TAX

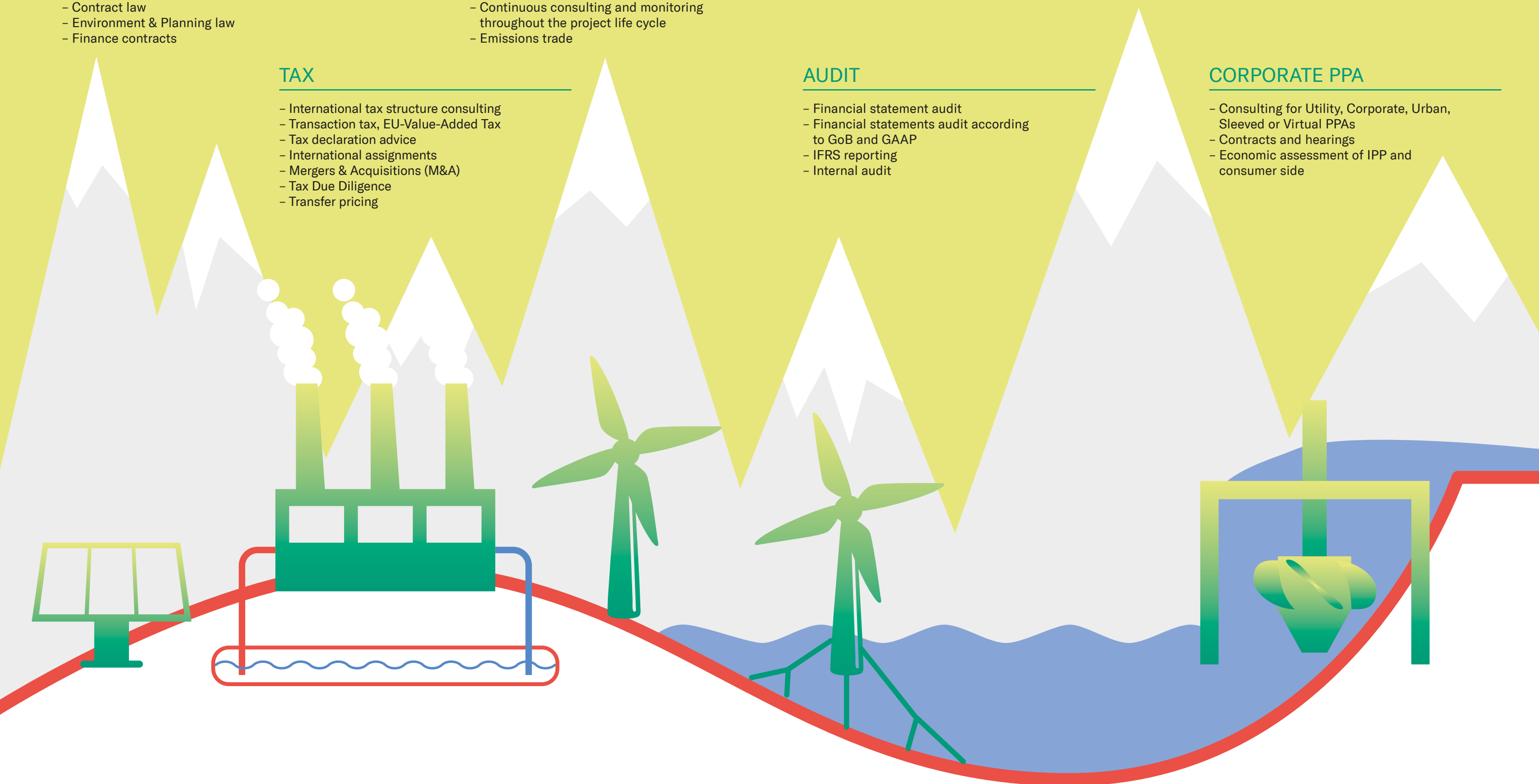
- International tax structure consulting
- Transaction tax, EU-Value-Added Tax
- Tax declaration advice
- International assignments
- Mergers & Acquisitions (M&A)
- Tax Due Diligence
- Transfer pricing

AUDIT

- Financial statement audit
- Financial statements audit according to GoB and GAAP
- IFRS reporting
- Internal audit

CORPORATE PPA

- Consulting for Utility, Corporate, Urban, Sleeved or Virtual PPAs
- Contracts and hearings
- Economic assessment of IPP and consumer side



RÖDL & PARTNER – WHAT SETS US APART

GLOBALLY CONNECTED

As attorneys, tax advisers, management and IT consultants and auditors, we are present with 109 own offices in 49 countries. Worldwide, our clients trust our 5,120 colleagues.

FOCUS ON THE CLIENT

Our clients have a fixed contact person who ensures that Rödl & Partner's entire range of services is optimally employed to meet the client's specific needs. This „caretaker“ is readily available and together with the client, identifies their needs and points requiring clarification, naturally acting as the main contact in critical situations.

SECTOR EXPERTISE

Since 1995 we have been building up a worldwide-active group of more than 100 experts from Germany outwards with the focus on renewable energy. Our interdisciplinary service spectrum makes us a successful consultant in all business and legal issues. Our clients include the European Commission, the African Union Commission, the World Bank, KfW, UNEP, dena, the German Ministry for Environment, Nature Conservation, Building and Nuclear Safety in addition to well-known plant manufacturers, project developers, energy suppliers, banks, municipalities, financial institutions and fund managers.

INTERDISCIPLINARY

With our national and international teams of renewable energy specialists, you have at once a trans-discipline and trans-national consultant at your side, with a very precise understanding of the needs of renewable energy projects. Characteristic to our services is our cross-border, interdisciplinary approach to consulting, that provides you with instant access to the knowledge and experience of proven experts, who form a team of seasoned business consultants, lawyers, tax advisers, and auditors by your side.



Do you know **RENEREX?**

Free online marketplace for renewable energy projects.

**REN
ER** | **EX**
RENEWABLE ENERGY EXCHANGE

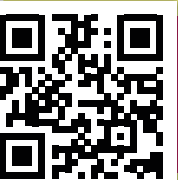
As an **INVESTOR** you search for projects matching your renewables portfolio globally for free. Disclose your data and identity to select business partners exclusively.

As a **PROJECT DEVELOPER** you place your renewable energy projects on RENEREX for free. Share project details with potential investors of your choice only. Rely on European data protection standards.

As an **OFFTAKER** you can search for potential projects which will provide you with power utilizing **PPA**-supply structures.



www.renere.com



RENEWABLE ENERGY EXPERTS IN THE BALTICS



TOBIAS KOHLER

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Tobias Kohler is the head of the Baltic renewable energies practice group. He has over 20 years of professional legal expertise in the advisory of local and international businesses in the areas of renewable energy, M&A, corporate law and foreign direct investments (greenfield). In addition, Tobias plays an active role as a member of the International Renewable energies practice group and M&A practice group of Rödl & Partner International. Mr. Kohler contributed to numerous energy-related articles in local and international publications. He is also an active speaker in various international forums and conferences dedicated to M&A, renewable energy, investment, tax optimization topics. Overall, Mr. Kohler accompanied over 20 transactions in the Baltic States and Belarus. He also advised German and international companies in sales and purchases of various renewable energy project companies (wind, solar, biomass CHP unit).



LIUDGARDAS MACULEVIČIUS

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Liudgardas Maculevičius has over 10 years of professional legal expertise in full-scope legal support of companies operating in the energy market. He mainly focuses on renewable energy, energy, construction and investment law projects, including foreign direct investment and cross-border M&A transactions. The major clients in the power sector (renewable and traditional energy) advised by Liudgardas are the largest international corporations. Liudgardas provided legal advisory to all waste to energy projects to date in Lithuania, consulted experienced renewable energy project investors in the planning and realization of the biggest Windpark in Lithuania, also consulted on a number on mid-size wind and solar power projects including the sale of active projects to new owners.



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Esmeralda Balode-Buraka has more than 20 years' legal professional experience obtained both from governmental and private prospective. Her recent experience covers in-depth legal consulting as regards energy markets and international trade (EFET), renewable energy projects, energy infrastructure, energy wholesale (incl. REMIT), derivatives trading (ISDA), marketing and retail practices as well as representing clients in regulatory disputes and at ACER and European Commission. As one of the leading EU law experts in Latvia, she consults international and local governmental and non-governmental bodies on EU law implementation and application in areas such as agriculture, Green Deal, energy and transport. She has received BestLawyers award in Administrative Law (2009).



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