

# Rödl & Partner

## CURRICULUM VITAE (CV)

Tobias Kohler

Partner, Head of offices Lithuania  
and Belarus,

Attorney-at-law (Rechtsanwalt, Mu-  
nich, Germany)

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Function:

Focuses on corporate law and M&A, especially cross-border, with a special focus on foreign direct investments (greenfield).

Additionally, advises local and international businesses on renewable energy issues and cross-border tax planning.

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Education and certificates:

2001 - 2003    Legal clerkship (Rechtsreferendariat)  
Higher Regional Court (Oberlandesgericht) Munich,  
Germany

1997 - 2001    Ludwig-Maximilian-University, Mu-  
nich, Germany

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Professional focus and experience:

Practice areas :

- Corporate law
- M&A
- Foreign direct investments (greenfield)
- Cross-border tax planning
- Renewable energy

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Major projects:

- Accompanying over 20 transactions in the Baltic States and Belarus.
  - Legal advice in some of the largest investment projects in the Baltics and Belarus over the last 12 years.
  - Lead counsel in transactions with single volumes of more than 300 Mio.
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- Advising a German company in acquiring three boiler houses for the production of district heat in Vilnius and Kaunas; Lithuania.
- Sale and purchase of various renewable energy project companies (wind, solar, biomass CHP unit), DD, SPA, transaction services; Lithuania, Latvia, 2011 - 2016.
- Advising various foreign enterprises on their high-volume (up to Mio. EUR 45) supply contracts and assembling work activities related to major construction projects in Belarus; Belarus.
- Sale of the Belarusian subsidiary of a leading Austrian transport company; Belarus.
- Purchase of a Belarusian company (textile production) by a Polish-German buyer from a Danish seller; Belarus.
- Market entry of a major German food producer in Belarus (confectionary industry); company establishment, financing, labour law, etc.; Belarus.
- Structural reorganization of an IT company; compliance and fraud audit, exchange of management, implementation of new contractual structure, establishment of new entity; Lithuania.
- Purchase of a large agricultural company, DD (legal, tax, financial), SPA, transaction services; Latvia.
- Purchase of a major peat producer (Latvia), DD (legal, tax, financial), SPA, transaction services; Latvia.
- Real Estate Fund (residential property), set-up and implementation, legal and tax analysis and planning, design of the cross-border and national structure, contract drafting and establishment; Lithuania, Germany, Austria.
- Sale of Group of companies (waste industry), Vendor DD (legal, tax, financial), SPA, transaction services; Lithuania.
- Real Estate Fund (agricultural land), set-up and implementation, legal and tax analysis and planning, design of the cross-border and national fund structure, contract drafting and establishment; Estonia, Germany, Austria.

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## Publications:

- "Starting shot 2016 - Next expansion stage for wind energy in Lithuania" ("Startschuss 2016 - Nächste Ausbaustufe für Windenergie in Litauen"); E|nEws, Januar 2016.
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- “Construction and assembly work in Belarus - conditions for foreign companies and the latest changes“ (“Bau- und Montageleistungen in Belarus - Voraussetzungen für ausländische Unternehmen und aktuelle Änderungen“); INFOkompakt, law and taxes in Belarus, special edition: Day of the Belarusian economy 2015 in Berlin (INFOkompakt, Recht und Steuern in Belarus, Sonderausgabe: Tag der Belarussischen Wirtschaft 2015 in Berlin), 2015.
  - “Elimination of the deposit prohibition, New security options in case of import business in Belarus“ (“Abschaffung des Anzahlungsverbots, Neue Sicherungsmöglichkeiten bei Importgeschäften in Belarus“); 2015.
  - “The Juncker-billions are coming - Seizing opportunities in the Baltic States“ (“Die Juncker-Milliarden kommen - Chancen ergreifen in den baltischen Staaten“); Entrepreneur, August 2015.
  - “More freedom in currency trading, More flexible exchange rates for currency transactions in Belarus“ (“Mehr Freiheit im Devisenhandel, Flexiblere Wechselkurse bei Währungstransaktionen in Belarus“); 2015.
  - “Euro acceding country Lithuania - The return of the Baltic Tiger“ (“Eurobeitrittsland Litauen - Die Rückkehr des Baltischen Tigers“); IWB Internationales Steuer- und Wirtschaftsrecht Nr. 16, 2014.
  - “More appearance than substance - Another perspective sharpens the look at the whole picture (the 10-point plan)“ (“Mehr Schein als Sein - Eine andere Perspektive schärft den Blick fürs Ganze (Der 10-Punkte-Plan)“); in: “Entrepreneurial expectation meets foreign reality; Inventory, experiences and recommendations for the control of foreign companies“ (“Unternehmerische Erwartung trifft ausländische Realität; Bestandsaufnahme, Erfahrungen und Empfehlungen zur Steuerung von Auslandsgesellschaften“), 2014.
  - “Practice Report: Lithuania“ / “Practice Report Belarus“ (“Praxisbericht: Litauen“ / “Praxisbericht Weißrussland“); in: “Entrepreneurial expectation meets foreign reality; Inventory, experiences and recommendations for the control of foreign companies“ (“Unternehmerische Erwartung trifft ausländische Realität; Bestandsaufnahme, Erfahrungen und Empfehlungen zur Steuerung von Auslandsgesellschaften“), 2014.
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- "The future of energy supply in the Baltic states"; SUCCEED – the European Business Magazine, 2013.
- "The future of energy supply in the Baltic States: Between political visions and market realities" ("Die Zukunft der Energieversorgung in den baltischen Staaten: Zwischen politischen Visionen und Marktrealitäten"); OMV Fokus, 2013.
- "Lithuania: The Return of Opportunities"; "Financial Crisis in Eastern Europe, Road to Recovery", 2011.
- "Securing liquidity by efficient receivables management in the Baltic states" ("Liquiditätssicherung durch effizientes Forderungsmanagement in den baltischen Staaten"); AHKbalt Aktuell, 2009.
- "Leasing rights in the Baltic states – common principles and national characteristics" ("Leasingrecht im Baltikum – gemeinsame Grundlagen und nationale Besonderheiten"); AHKbalt Aktuell, 2008.
- "Employees in the Baltics – finding and binding" („Mitarbeiter im Baltikum – finden und binden“; AHKbalt Aktuell, 2007.
- "Acquisition of agricultural land as investment property in the countries of Central and Eastern Europe" ("Erwerb landwirtschaftlicher Flächen als Investitionsobjekte in den Ländern Mittel- und Osteuropas"); top agrar, 2005.

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## Speaker's / Lecturer's experience:

- Conference "Germany meets the Silicon Valley of Eastern Europe" (Belarus) 2020.
  - Belarusian Economic Forum: "Belarus and its experiences with a new silk road as a logistic hub with proven infrastructure between East and West" Munich (Germany) 2019.
  - 5<sup>th</sup> M&A Dialogue: "Efficient due diligence for international projects: organization, coordination, evaluation" Nuremberg (Germany) 2019.
  - 5<sup>th</sup> M&A Dialogue – Dialoghiamo di M&A: "Efficient due diligence in multinational cross-border projects" Milan (Italy) 2019.
  - 2<sup>nd</sup> M&A Dialogue: "Small target company, small budget – great risk? How efficiency can be increased?" (2. M&A Dialog: Kleine Zielgesellschaft, schmales Budget – großes Risiko?
  - Wie kann die Effizienz gesteigert werden?; Speaker; Nuremberg (Germany) 2015.
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- Forum Going Global, "Market entry in the MOE countries - purchase or cooperation" ("Markteinstieg in die MOE-Länder - Erwerb oder Kooperation?"); Speaker; Nuremberg (Germany) 2015.
  - Day of Belarusian Economy: "Plant construction and assembly projects of German companies in Belarus, Conditions and current developments" (Tag der belarussischen Wirtschaft: "Anlagenbau und Montageprojekte deutscher Unternehmen in Belarus, Rahmenbedingungen und aktuelle Entwicklungen"); Speaker; Berlin 2015.
  - French Embassy in Belarus, French business delegation: "Gateway to Belarus - Legal and Tax Framework for French Businesses in Belarus"; Speaker; Minsk (Belarus) 2015.
  - AIJA Conference: "Buying into Wind Energy Projects - M&A in Renewables"; Speaker; Hamburg (Germany) 2014.
  - AHK Moscow Belarus: "Golden Gate between East and West - opportunities in times of sanctions and embargo" ("Republik Belarus: Golden Gate zwischen Ost- und West - Chancen in Zeiten von Sanktionen und Embargo"); Speaker; Moscow (Russia) 2014.
  - 1st M&A Dialogue: "M&A in MOE - the four main risks and how to avoid them" (1. M&A Dialog "M&A in MOE - die vier größten Risiken und wie man sie vermeidet"); Co-Speaker; Nuremberg (Germany) 2014.
  - Day of the Belarusian Economy: "Republic of Belarus - perspective location and Golden Gate to Russia" (Tag der belarussischen Wirtschaft: "Republik Belarus - Perspektivstandort und Golden Gate nach Russland"); Speaker, Expert Panel; Commerzbank Headquarter, Frankfurt/Main (Germany) 2014.
  - Manager Advanced Training Program MMWi/CDG: "Fit for Partnership with Germany" - Belarus/Ukraine; Speaker; Cologne (Germany) 2014.
  - Industry Meeting Renewable Energies: "Prospects in the Baltic States - What projects are profitable?" (Branchentreffen Erneuerbare Energien: "Perspektiven in den baltischen Staaten - Welche Projekte rechnen sich?"); Speaker; Nuremberg (Germany) 2013.
  - Side Event Intersolar Europe: "Future of renewable energies in the Baltics - Current conditions and market opportunities" ("Zukunft
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- erneuerbarer Energien in den baltischen Staaten – Aktuelle Rahmenbedingungen und Marktchancen“); Speaker; Munich (Germany) 2013.
  - Business Round Table, IHK Niederbayern “Republic of Belarus – Opportunities and challenges for German companies; Legal and tax aspects“ (“Republik Belarus – Chance und Herausforderung für deutsche Unternehmen; Rechtliche und steuerliche Aspekte“); Speaker; Passau (Germany) 2013.
  - IHK Stuttgart: “Renewable energies in the Baltic states - conditions and market opportunities“ (IHK Stuttgart: “Erneuerbare Energien in den baltischen Staaten – Rahmenbedingungen und Marktchancen“); Speaker; Stuttgart (Germany) 2013.
  - Forum and B2B-Platform of the Republik Belarus, Austrian Chamber of Commerce: “Experiences gained from advising international businesses in Belarus“; Speaker; Vienna (Austria) 2013.
  - International Energy Conference Vilnius: “Future of energy supply in the Baltic States: equal challenges – joint solutions“; Organizer, Expert Panel; Vilnius (Lithuania) 2013.
  - Forum Going Global: “Tax optimization using holding companies - comparison of selected locations“ (“Steuroptimierung unter Einsatz von Holdinggesellschaften – Vergleich ausgewählter Standorte“); Co-Speaker; Nuremberg (Germany) 2012.
  - Baltic Energy Forum: “Buying into renewable energy projects“; Speaker, Chair of the Expert Panel; Tallinn (Estonia) 2012.
  - Forum Going Global: “Tax allocation of earnings: parent company - permanent establishment“ (“Steuerliche Ergebnisaufteilung: Stammhaus - Betriebsstätte“); Co-Speaker; Nuremberg (Germany) 2011.
  - AHK Vilnius: “Cross-border Tax Planning – Strategies for the Baltic States“ / “Steuerplanung in den Baltischen Staaten: Steuerbelastung reduzieren – Risiken minimieren“; Speaker; Vilnius (Lithuania) 2010.
  - Expo Real / German Delegation: “Basics for investments and trade in Lithuania – the lead to success“, “Basics für Investitionen und Handel in Litauen – der Vorsprung zum Erfolg“; Speaker; Vilnius (Lithuania) 2009.
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- DLG-Akademy/Seminar: “Legal basis for successful agricultural investments in Eastern Europe“ (“Rechtliche Grundlagen für erfolgreiche Agrarinvestitionen in Osteuropa“); Speaker; Burg Warberg (Germany) 2008.
- TÜV-Akademy, Project: “Internationalisation of SMEs“; Economic activity in Latvia - Legal and tax framework“ (“Internationalisierung von KMU“; Wirtschaftliches Handeln in Lettland - Rechtliche und steuerliche Rahmenbedingungen“); Speaker; Magdeburg (Germany) 2006

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Membership:

- Munich Bar Association
- Lithuanian Bar Association
- German-Baltic Chamber of Commerce
- Working group on “Law and Taxes“ at the Representative Office of the German Economy in Belarus
- German-Belarusian Business Club

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Working languages:

German, English, Latvian

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