

# Rödl & Partner

## SUCCESSFUL TOGETHER

RÖDL & PARTNER IN  
LITHUANIA | COMPANY  
PRESENTATION

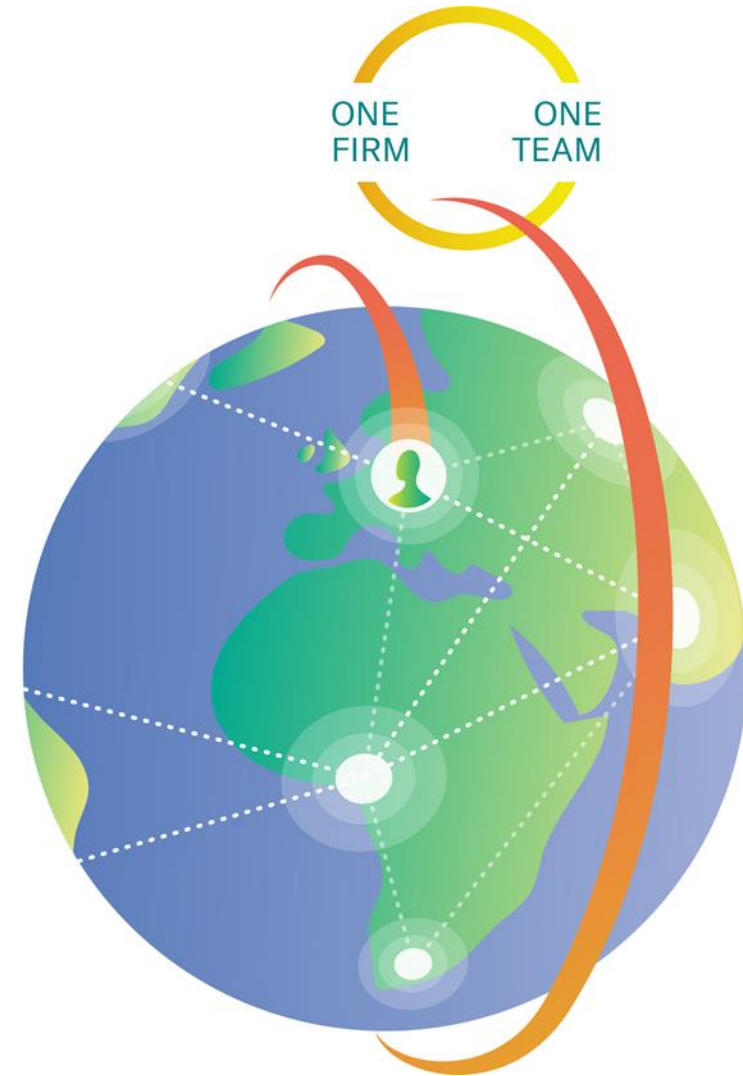
Vilnius, Lithuania  
2023



Rödl & Partner –  
30 years in the Baltics

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# OFFERING GUIDANCE





AUSTRIA • AZERBAIJAN • BELARUS • BRAZIL • BULGARIA • CHINA • CROATIA • CYPRUS • CZECH REPUBLIC • DENMARK • ESTONIA • FINLAND • FRANCE • GEORGIA • GERMANY • HONG KONG • HUNGARY • INDIA • INDONESIA • ITALY • KAZAKHSTAN • KENYA • LATVIA • LITHUANIA • MALAYSIA • MEXICO • MYANMAR • NORWAY • PHILIPPINES • POLAND • PORTUGAL • ROMANIA • SAUDI ARABIA • SERBIA • SINGAPORE • SLOVAKIA • SLOVENIA • SOUTH AFRICA • SPAIN • SWEDEN • SWITZERLAND • THAILAND • TURKEY • UKRAINE • UNITED ARAB EMIRATES • UNITED KINGDOM • USA • UZBEKISTAN • VIETNAM

## 5,000 Colleagues

## 105 Offices

## 50 Countries

# OUR UNIQUENESS IS OUR SUCCESS

## INTERDISCIPLINARITY

We guarantee efficiency through a bespoke project team.

## “KÜMMERER PRINCIPLE”

We have ONE responsible contact person.

## INTERNATIONAL APPROACH

Worldwide, we are at home with wholly – owned offices.

## CLIENT ORIENTATION

Practice- and demand-oriented advisory.



# RÖDL & PARTNER IN THE BALTIC REGION

Rödl & Partner has been present in the Baltic States for 30 years. As the leading consulting company of German origin, Rödl & Partner supports some of the most important investment and major transaction projects by foreign companies in the region via its offices in Riga, Tallinn and Vilnius.

Over 200 employees in the Baltics offer legal, fiscal and economic advice from a single source, providing local know-how, worldwide experience in international matters, and the self-evident claim of meeting the special expectations of our internationally-oriented clients.

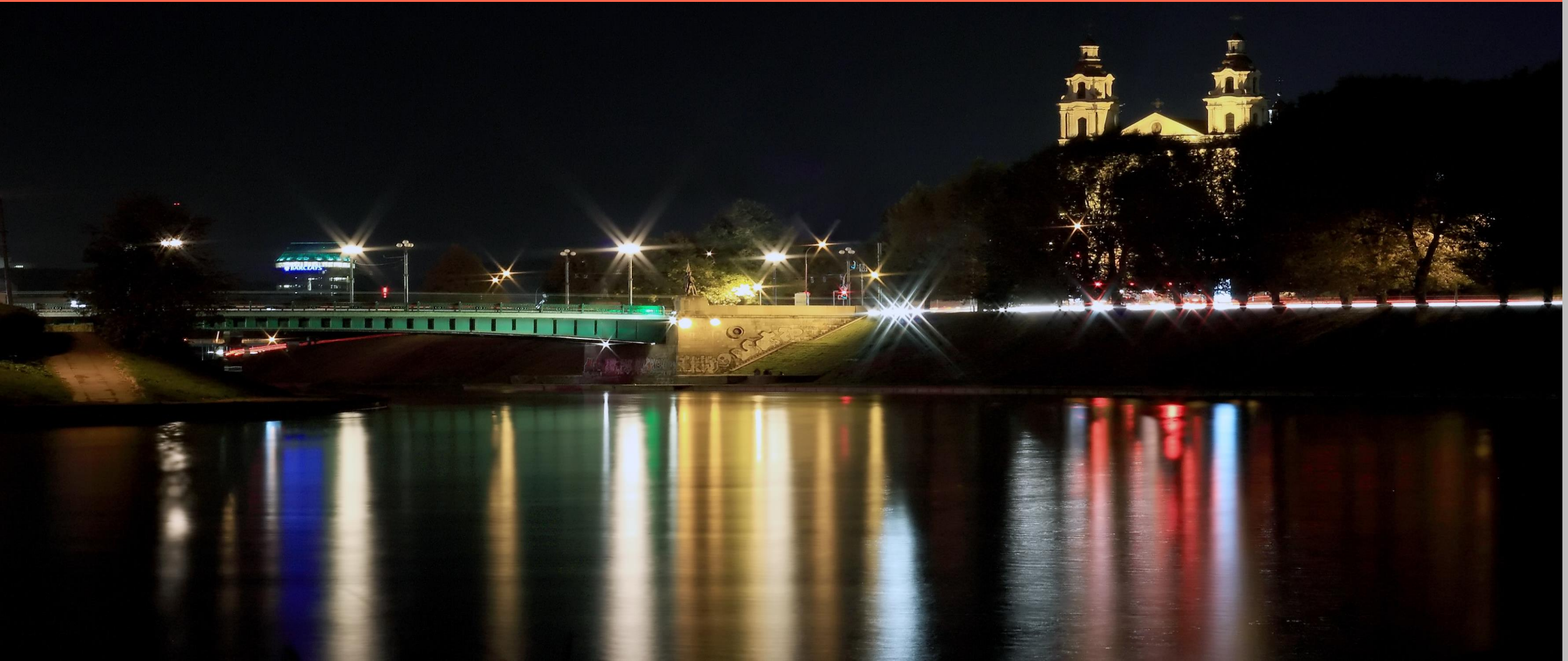
Rödl & Partner is not just a collection of accountants, auditors, lawyers, management and tax consultants working in parallel. We work together, closely interlinked across all service lines. We think from a market perspective, and from a client's perspective, where a project team possesses all the capabilities to be successful and to realize the client's goals in the Baltic region.





2 / RÖDL & PARTNER IN LITHUANIA

# CROSSING BORDERS





# RÖDL & PARTNER IN LITHUANIA

Since 1998, Rödl & Partner is present in Vilnius, Lithuania. Starting from a small group of professionals, the office has been expanding consistently. Currently, 40 highly experienced experts serve local and international clients in audit, accounting, legal, tax and business advisory fields.

In 2020-2021, IFLR 1000, a guide to the leading financial and corporate law firms and lawyers, ranked Rödl & Partner Lithuania as a notable law firm in a Project development area. Meanwhile, in 2021-2022 and 2019, IFLR 1000 recognized Rödl & Partner Lithuania as a notable law firm in the M&A area.

Our professionals offer legal, fiscal and economic advice from a single source, providing local know-how, worldwide experience in international matters.

Our experts support leading international brands to expand to the local market and using Lithuania as a sales and distribution hub for the Baltic and Nordic Region.





# PROVEN EXCELLENCE – REFERENCES LITHUANIA

Rödl & Partner has over the last 30 years advised international clients on some of the largest and most significant transaction and investment projects in the region and supported them throughout the whole investment period, starting from evaluating potential target company, investing, monitoring, enhancing business, mastering corporate governance and exiting.

Please find a selection of projects below for your reference and as a proof of our success.

**ECE**  
EUROPEAN CITY ESTATES



**KanAm**  
Grund Group



**DANPOWER**  
BALTIC

**TÖNSMEIER**  
Wir holen das Beste raus!



**Vestas**

**ENERCON**  
ENERGIE FÜR DIE WELT



**HEINRICHS**  
PRESSEN ZIEHEN STANZEN



**BOSCH**

**AL-KO**  
QUALITY FOR LIFE

**playmobil**

**HILTI**

**HÖRMANN**

**HENKELL & CO.**  
GRUPPE

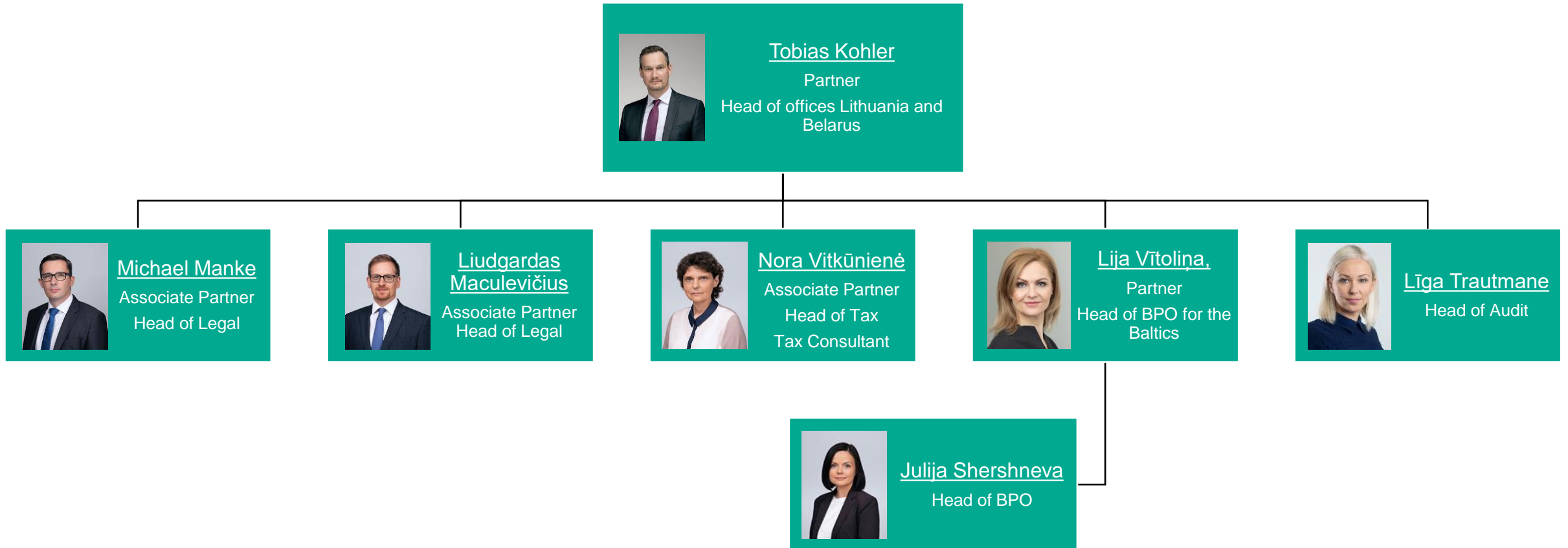
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# GROWING TOGETHER





# OUR TEAM IN LITHUANIA





## TOBIAS KOHLER

Attorney-at-law (Germany)

Partner

Head of offices Vilnius (Lithuania) and Minsk (Belarus)

at Rödl & Partner since: 2003

Professional experience: Previously – Attorney at law at AK „Kohler, Voveris ir Partneriai” and ZAB “RSP un Partneri” (now “Rödl & Partner Legal”)

Education: 2001-2003 – Legal clerkship (Rechtsreferendariat) Higher Regional Court (Oberlandesgericht) Munich, Germany  
1997-2001 – Ludwig-Maximilian-University, Munich, Germany

Principal areas of practice: – M&A / Corporate law  
– Foreign direct investments  
– Renewable energies

Languages: German, English, Latvian





## MICHAEL MANKE

Attorney-at-law (Dusseldorf, Vilnius)  
Associate Partner  
Head of Legal Services

at Rödl & Partner since: 2010

Professional experience: Previously – Assistant Lawyer at the German law firm Heuking Kühn Lüer Wojtek in Dusseldorf (Germany), Practice Group IP IT Media and Private lecturer for e-commerce at the International School for Law and Business in Vilnius

Education: 2001-2006 – Studies of Law, University of Bonn  
2009 – Master of Laws in “Information Technology and Intellectual Property Law” at the University of Hanover (Germany)  
2010 – Master of Laws in “Information and Communication Technology Law” at the University of Oslo (Norway)

Principal areas of practice:

- Corporate law
- M&A
- Arbitration
- Intellectual Property
- Media & Technology

Languages: German, English, Lithuanian, French



## LIUDGARDAS MACULEVIČIUS

Associate Partner  
Head of Legal services

- at Rödl & Partner since: 2011
- Professional experience: Previously – Western Union, Credit department
- Education: 2009-2011 – Master of Laws in Intellectual Property Law, M. Romeris University, Vilnius  
2009-2010 – Master of Laws (LL.M.), University of Konstanz (Germany)  
2005-2009 – Bachelor of Law, M. Romeris University, Vilnius
- Principal areas of practice:
- M&A / Corporate law
  - Labor law
  - Energy law
  - Intellectual Property law
  - Contract law
  - Litigation
- Languages: Lithuanian, German, English





## NORA VITKŪNIENĖ

Associate Partner  
Head of Tax Department  
Tax Consultant

at Rödl & Partner since: 2006

Professional experience: Previously – Institute of Economics at the Academy of Sciences, Ministry of Finance and State Tax Inspectorate at the Ministry of Finance

Education: 1983-1988 – Vilnius University; a master’s degree in economics

Principal areas of practice:

- Advising on tax issues regarding national and international business transactions
- Consultancy on indirect taxes
- Consultancy on tax optimisation solutions
- Conducting tax due diligence audits and tax reviews
- Assistance during tax investigations, tax audits and tax disputes

Languages: Lithuanian, English, Russian



YULIA SHERSHNEVA

Deputy Head of BPO

at Rödl & Partner since:

2012

Professional experience:

Accountant at UAB Dielektrik

Accountant at Deutsch-Baltische Handelskammer, UAB AHK

Education:

- 2009-2011 Master of Management and Business Administration (specialization in international trade) at Vilnius University, Lithuania
- 2005-2009 Bachelor of Management and Business Administration (specialization in Accounting and Auditing) at Vilnius University, Lithuania

Principal areas of practice:

- Accounting from the primary document to the financial statements

Languages:

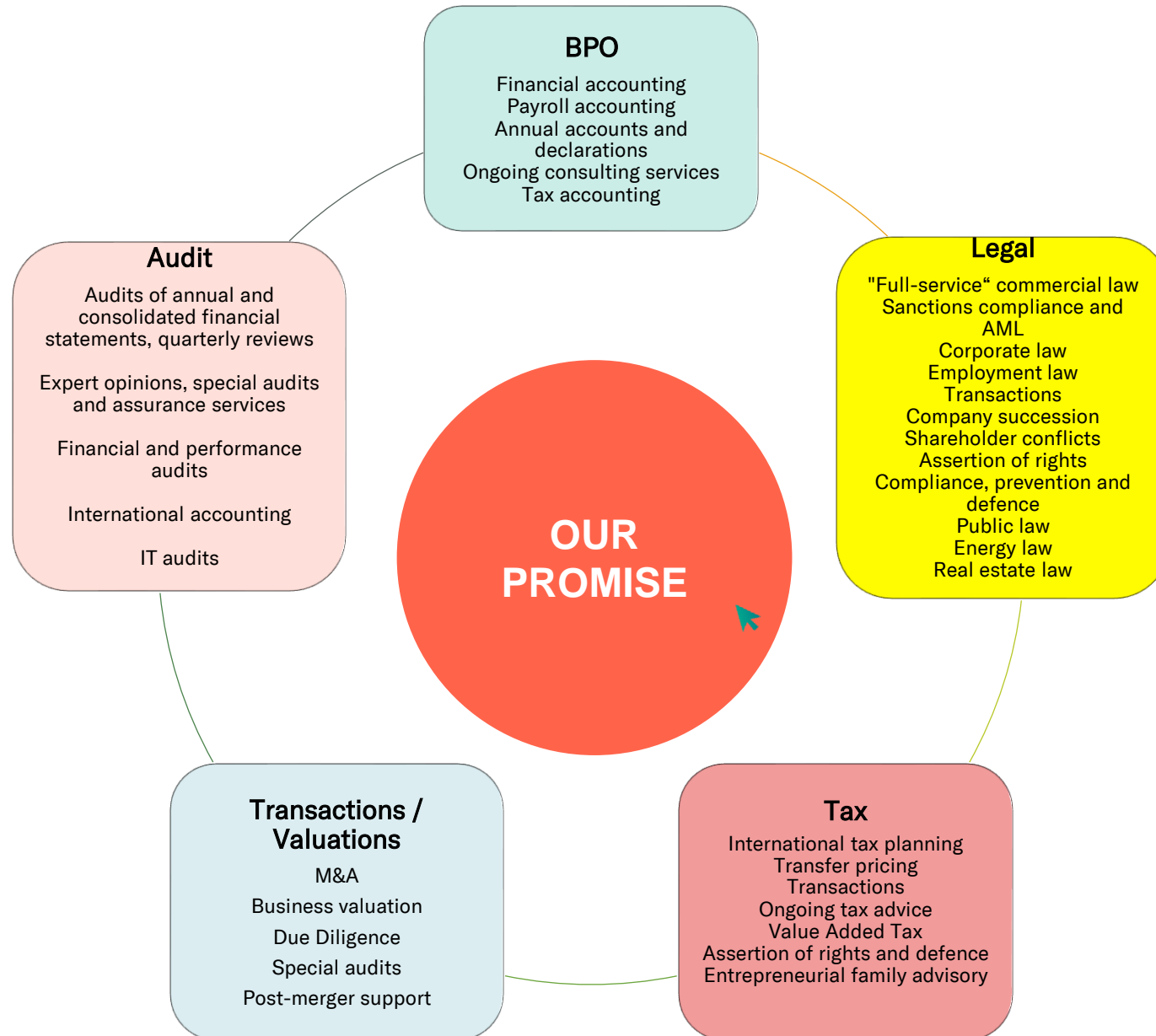
Lithuanian, German, Russian

# PROVIDING ORIENTATION





# OVERVIEW OF OUR SERVICES



# LEGAL

- Corporate governance, regulation, real estate
  - Corporate compliance; Sanctions compliance and AML
  - Commercial criminal law
  - Public commercial law (energy, procurement, planning and environmental law)
  - Real estate and facility management law
  - Public and private building law

- Intellectual property
  - Trademark law
  - Competition law
  - IT and data protection law
  - Food law
  - Pharmaceutical and medical products law

- Employee management
  - Labour and social insurance law
  - Expat consulting
  - Company pension scheme
  - Reorganisations
  - Employee participation

- National and international distribution
  - Distribution agreements
  - Commercial law
  - Foreign trade law
  - Dispute resolution
  - Procedural law

- Transactions, company succession
  - Corporate and real estate transactions
  - Company succession
  - Distressed M&A
  - Restructuring
  - Financing, private equity/venture capital

- Corporate tax law
- Tax structuring
  - Transaction consulting
  - Value added tax
  - Tax accounting
  - Tax compliance management
  - Insolvency tax law
  - Employee participation and company pension

- International tax law
- BEPS/transfer pricing
  - International expatriate consulting
  - International tax planning services


- Succession, private assets
- Company succession
  - Foundations
  - Private assets/family offices/asset succession
  - Top athletes

- Funds and real estates
- Conception and management of funds
  - Consulting of institutional investors
  - Real estate

- Public sector
- Public sector/commercial enterprises
  - Energy sector/multi utilities
  - Healthcare industry/NPO



# TAX DECLARATION AND BUSINESS PROCESS OUTSOURCING



Financial accounting	<ul style="list-style-type: none"><li>- Bookkeeping services tailored to all corporate structures in Germany and abroad</li><li>- Accounts payable/accounts receivable workflow solutions</li><li>- Reporting in HGB, IFRS and US-GAAP</li><li>- Audit support</li><li>- Optimisation of internal processes</li></ul>
Financial statements and declaration	<ul style="list-style-type: none"><li>- Annual financial statements: preparation and consultation</li><li>- Support with German accounting legislation and tax accounting laws</li><li>- Net income accounting</li><li>- All services related to ongoing tax returns</li><li>- Appeals</li><li>- Implementation and transfer of e-balance sheets</li></ul>
Ongoing consultancy services	<ul style="list-style-type: none"><li>- Support during external tax audits, negotiation with fiscal authorities and tax litigation</li><li>- Tax planning</li><li>- Tax comparison</li><li>- Start-up consultancy services</li><li>- Cross-border coordination</li></ul>
Payroll accounting	<ul style="list-style-type: none"><li>- Payroll calculations and accounting</li><li>- HR-Reporting</li><li>- Master data maintenance</li><li>- Income tax and social insurance support</li><li>- Travel expense claims</li><li>- Audit support</li></ul>
Tax accounting	<ul style="list-style-type: none"><li>- Tax analysis, tax planning and optimisation</li><li>- Deferred taxes</li><li>- Tax accounting and reporting</li><li>- Accounting and reporting of taxes in the annual/consolidated financial statements</li><li>- Tax compliance management</li></ul>

# MANAGEMENT AND IT CONSULTING

CRM solution  
Targenio

- Customer experience management
- Complaint management
- Customer satisfaction management/NPS
- Service design/customer journey
- Sector-specific solutions

ERP solutions  
SAP and Microsoft  
Dynamics AX

- ERP Consulting
- Implementation and AM
- Sector-specific solutions
- Integration EAI and EDI

Business  
process  
consulting


- Operational excellence
- Lean management
- Reorganisation and restructuring
- Business management

IT outsourcing and  
cloud computing

- Operation of SAP and Dynamics AX
- IT Infrastructure and networks
- Central service desk
- Private and hybrid cloud

Corporate  
finance

- Mergers & Acquisitions
- Distressed M&A
- Financing
- Mittelstand bonds



Financial and performance audit	<ul style="list-style-type: none"><li>- Audits worldwide from one single source</li><li>- Management audits</li><li>- Fraud prevention</li><li>- Compliance</li><li>- Corporate social responsibility</li></ul>
Expert opinions, special audits, assurance services	<ul style="list-style-type: none"><li>- Limited reviews</li><li>- Audits of risk management systems</li><li>- Audits of compliance-management-systems</li><li>- Audits according to the German Banking Act (KWG)</li><li>- Due Diligence</li><li>- Purchase price allocations</li></ul>
International accounting and reporting	<ul style="list-style-type: none"><li>- Transition to IFRS</li><li>- Administration and optimisation of accounting</li><li>- Preparation of annual and consolidated financial statements Tax accounting</li><li>- Assistance in case of FREP reviews (FREP = German financial reporting enforcement panel)</li></ul>
IT audit	<ul style="list-style-type: none"><li>- Audit of information technology (IT)</li><li>- Software audits</li><li>- Outsourcing of IT-services</li><li>- Internet-security</li><li>- Cyber-security</li><li>- IT-compliance</li></ul>
Audits of annual and consolidated financial statements, quarterly reviews	<ul style="list-style-type: none"><li>- German-GAAP</li><li>- IFRS</li><li>- National and international</li><li>- Special audits (German Stock Corporation Act, etc.)</li><li>- Quarterly reviews</li><li>- Compliance audits (according to HGrG = German Act on the principles of budgetary law of the Federal and State Governments), etc.</li><li>- Consolidated and group financial statements</li></ul>



# CONTACTS

## RÖDL & PARTNER LITHUANIA

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[www.roedl.lt](http://www.roedl.lt)

 [Rödl & Partner Lithuania](#)

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