

# Luther.

## Transaction Services

## Our team

# Our range of transaction services (M&A/PE/VC)

The times are long gone when a handshake was enough to sell a company – this is why you don't need a model contract but a legal advisor who understands the complex nature of your project, who is familiar with current transaction standards, and who represents your interests with the necessary experience and a sure instinct even in difficult negotiations. We are the ideal partner for this purpose: working with you, and on your behalf, we ensure that even the most demanding national or international transaction is successfully closed.

## Strategic investors

- Structuring transactions/advising on bidding processes
- Developing structures for joint ventures and drafting shareholder agreements
- Carrying out legal due diligence reviews
- Minimising liability and tax risks
- Taking into account sector-specific aspects that are of relevance to the transaction
- Integrating warranty & indemnity solutions into the transaction process
- Restructuring the financing of the target
- Advising on timely setting the course for post-merger integration
- Ensuring that corporate compliance rules are observed
- Transaction management
- Advising on the feasibility of transactions under antitrust law/merger control

## Private equity / venture capital

- Tax structuring
- Advising on MBOs/MBIs/LBOs
- Advising on primary/secondary buy-outs
- Advising on financing structures
- Advising on mezzanine capital, silent partnerships
- Advising on how to prepare the financing documentation in accordance with the LMA standard
- Advising on involving state investment companies/development banks
- Drafting syndicate agreements
- Carrying out legal due diligence reviews
- Minimising liability and tax risks
- Integrating warranty & indemnity solutions into the transaction process
- Advising on management participation programmes
- Transaction management

## Cross-border transactions

- Developing international acquisition structures
- Developing structures for joint ventures
- Carrying out international legal due diligence reviews
- Advising on timely setting the course for post-merger integration
- Ensuring that international corporate compliance rules are observed
- Transaction management, international coordination
- Advising on the feasibility of transactions under antitrust law/merger control
- Coordinating foreign merger control procedures
- Reviewing and providing assistance with other official control procedures
- (CFIUS, NDRC, German Foreign Trade and Payments Act (AWG)/German Foreign Trade and Payments Ordinance (AWV), etc.)

## Regulated industries

- Advising on the relevance of state licences for the target's business model
- Advising on the transfer of approvals and licences
- Advising on restrictions on the target resulting from the need for public provision of services of general interest
- Taking into account requirements under public procurement law
- Taking into account the target's special revenue streams in determining the purchase price
- Ensuring compliance with data protection requirements
- Taking into account state subsidies
- Advising on special requirements under antitrust law, also in the light of oligopolistic structures
- Developing structures for joint ventures taking into account regulatory requirements

## Public sector

- Structuring transactions
- Reviewing transactions from a public procurement law perspective
- Advising on structured bidding processes/national and Europe-wide invitations to tender
- Assisting with proposed resolutions of decision-making bodies
- Obtaining the approval of municipal regulatory authorities and of the competent ministries
- Developing PPP structures
- Ensuring compliance with requirements under municipal law
- Carrying out legal due diligence reviews
- Minimising liability risks
- Taking into account matters relating to pension law (Federal and State Government Employees Pension Fund (VBL) etc.)
- Transaction management

## Our performance in M&A

In the relevant league tables, Luther ranks prominently among the leading advisors on M&A transactions (number of transactions) with a link to Germany.

Mergermarket 2022		
1	CMS	133
2	POELLATH	71
3	Hengeler Mueller	68
4	White & Case	62
5	<b>Luther</b>	<b>60</b>
6	Noerr	57
7	Latham & Watkins	55
8	DLA Piper	52
9	Freshfields Bruckhaus Deringer	50
10	Allen & Overy	49
11	Gleiss Lutz	46
12	Taylor Wessing	45
13	Heuking Kuhn Luer Wojtek	45
14	Hogan Lovells	39
15	Linklaters	38

Source: Mergermarket Global & Regional M&A League Tables 2022 – Legal Advisors

Refinitiv (vormals Thomson Reuters) 2022		
1	CMS	116
2	<b>Luther</b>	<b>84</b>
3	P + P Poellath + Partners	70
4	Noerr	67
5	White & Case LLP	60
6	Heuking Kuehn Lueer Wojtek	57
7	Hengeler Mueller	53
8	DLA Piper LLP	51
9	Latham & Watkins	48
10	Allen & Overy	45
11	Clifford Chance	41
12	Gleiss Lutz	41
13	Baker McKenzie	37
14	Goodwin Procter LLP	35
15	Freshfields Bruckhaus Deringer	35

Source: Refinitiv Global Mid-Market M&A Review - Full Year 2022 | Legal Advisors

Bloomberg 2022		
1	CMS	113
2	<b>Luther</b>	<b>78</b>
3	Noerr	69
4	Hengeler Mueller	57
5	Allen & Overy	50
6	White & Case	49
7	Freshfields Bruckhaus Deringer	48
7	Clifford Chance	48
9	DLA Piper	46
10	Latham & Watkins	45
11	Cooley	41
12	Shearman & Sterling	33
13	Baker & McKenzie	32
13	Jones Day	32
15	Linklaters, Hogan Lovells, Dentons Group	30

Source: Bloomberg Global M&A Market Review – Legal Rankings 2022

# Selected transactions 2022

 <p><b>Adolf Dietz GmbH &amp; Co. KG</b> Advising on the sale of all limited partner and general partner interests in Dietz-motoren GmbH &amp; Co. KG to FT AG.</p> 	 <p><b>Antalis GmbH</b> Advising on the acquisition of all shares in BB Pack Group.</p> 	 <p><b>Arendals Fossekompani ASA</b> Advising on the acquisition of all shares in IPT Technology GmbH, a manufacturer of equipment for wireless charging.</p> 	 <p><b>Bundesministerium der Verteidigung</b> Advising the German Ministry of Defense on the acquisition of all shares in MV-Werft Rostock.</p> 
 <p><b>Carborundum Universal Limited</b> Advising on the acquisition of all shares in RHODIUS Schleifmittel GmbH &amp; Co. KG within the framework of a bidding process.</p> 	 <p><b>DELABO.GROUP GmbH</b> Advising on the acquisition of all shares in Hans Plewe GmbH.</p> 	 <p><b>DKV MOBILITY SERVICES HOLDING GmbH &amp; Co. KG</b> Advising on the acquisition of all shares in InNuce Solutions GmbH.</p> 	 <p><b>Douglas GmbH</b> Advising on the acquisition of all shares in the Dutch online pharmacy disapo.de from due diligence to contract conclusion.</p> 
 <p><b>E.ON SE</b> Advising on the acquisition of the founders' remaining shares in the start-up gridX.</p> 	 <p><b>ENOPLAN Ingenieurgesellschaft für Energiedienstleistungen mbH</b> Advising on the acquisition of all shares in Enersave GmbH, a provider of engineering services.</p> 	 <p><b>goFLUX Mobility GmbH</b> Advising on the sale of all shares in the start-up to the French Karos SAS by way of a share swap.</p> 	 <p><b>Gurit Holding AG</b> Advising on the sale of the Aerospace business unit to Isovolta Group.</p> 
 <p><b>HMS Far East Pte Ltd</b> Advising on an agreement to sell the entire share capital.</p> 	 <p><b>I.G.Bauerhin GmbH</b> Advising on the sale to US-based Lear Corp.</p> 	 <p><b>In Shape Holding GmbH</b> Advising on the sale and assignment of all shares to Shape Inter-Co GmbH, which acquires them for the LifeFit Group.</p> 	 <p><b>Ingka Investments B.V.</b> Advising on the acquisition of 4 German solar park projects. The total investment of EUR 340 million includes another 5 plants in Spain.</p> 
 <p><b>Joh. Wilh. von Eicken GmbH</b> Advising on the acquisition of all material assets of Grand River Enterprises Deutschland.</p> 	 <p><b>K.W. Siefken GmbH &amp; Co. KG</b> Advising on the sale of all shares (100 %) in K.W. Siefken GmbH &amp; Co. KG to Aurelius.</p> 	 <p><b>Lacroix Electronics GmbH</b> Advising on the acquisition of the remaining 30 % of shares in SAE IT Systems GmbH after having already acquired 70 % in 2019.</p> 	 <p><b>Lauxera Capital Partners</b> Advising on the acquisition of a majority stake in the German med-tech software company Matrix Requirements.</p> 

**LOMAR SHIPPING LIMITED**

Advising on the acquisition of all limited partnership interests and shares in Carl Büttner Holding GmbH & Co. KG.

**Matthews International Corporation**

Advising on the acquisition of the engineering division of Borgers with the companies OLBRIKH GmbH and R+S Automotive GmbH.

**Mehiläinen Oy**

Advising on the acquisition of all shares in MVZ Westpfalz Group.

**METTLER-TOLEDO INTERNATIONAL INC.**

Advising on the acquisition of all shares in Hermle Labortechnik GmbH.

**Mutares SE & Co. KGaA**

Advising on the acquisition of all shares in Siemens Energy Engines S.A.u. and related assets.

**NexGen WS Holdings Pte Ltd**

Advising in relation to an equity investment and a partial exit by the existing shareholders.

**Pflitsch GmbH & Co. KG.**

Advising on the acquisition of the German business of Melsen Tech A/S including tools and know-how by way of an asset deal.



YOUR EYES IN THE SUPPLY CHAIN

**QIMA Ltd.**

Advising on the acquisition of all shares in Monasterium Laboratory Skin & Hair research Solutions GmbH.

**QSIL SE**

Advising on the acquisition of all H.C. Starck High Performance Metal Solutions sites outside North America.

**Riedel Communications GmbH & Co. KG**

Advising on the acquisition of all shares in Simplylive Ltd.

**Ruetz System Solutions GmbH**

Advising the shareholders on the sale of all shares in the company to in-tech GmbH.



SCHALTANLAGENSYSTEME

**Frank Serve**

Advising the sole shareholder on the sale of SRG | SERVE Schaltanlagenysteme.

**Sony Pictures Entertainment Inc.**

Advising Sony Pictures Entertainment on the sale of all shares in Sony Pictures Film und Fernseh Produktions GmbH to Banijay.

**Staffbase GmbH**

Advising on the acquisition of a majority stake in 247GRAD GmbH.

**SV SparkassenVersicherung Holding AG**

Advising on the acquisition of all shares in RESA S.A.

**Tech11 GmbH**

Advising on the sale of all shares of the start-up to the PE investor TA Associates.

**The Data Agency Holding B.V.**

Advising on the acquisition of the German business-to-consumer marketing business of Dun & Bradstreet.

**thomas beteiligungen GmbH**

Advising on the acquisition of all shares in OPTERRA ZEMENT GmbH and OPTERRA Beton GmbH from CRH Plc.

**Triodos Investment Management BV**

Advice on investing in Einhundert Energie GmbH and foundation of the joint venture Einhundert Solar GmbH.

**WeGo Systembaustoffe GmbH**

Advising on the acquisition of all shares in Thermodämm GmbH.



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# Hits the mark. Luther.

Luther Rechtsanwaltsgesellschaft mbH is one of the leading corporate law firms in Germany. With some 420 lawyers and tax advisors, we can advise you in all fields of German and international corporate law. In addition to having offices in every economic centre throughout Germany, we are also present in 11 locations abroad: in Brussels, London and Luxembourg in Europe, and in Bangkok, Delhi-Gurugram, Ho Chi Minh City, Jakarta, Kuala Lumpur, Shanghai, Singapore and Yangon in Asia.

Our advisory services are tailored to our clients' corporate goals. We take a creative, dedicated approach to achieving the best possible economic outcome for each of our clients. The name "Luther" stands for expertise and commitment. With a passion for our profession, we dedicate all our efforts to solving your issues, always providing the best possible solution for our clients. Not too much and not too little – we always hit the mark.

We know how crucial it is to use resources efficiently and to plan ahead. We always have an eye on the economic impact of our advice. This is true in the case of strategic consulting as well as in legal disputes. We have complex projects on our agenda every day. At Luther, experienced and highly specialised advisors cooperate closely in order to offer our clients the best possible service. Thanks to our fast and efficient communication, permanent availability and flexibility, we are there for you whenever you need us.

Luther has been named "Law Firm of the Year: Germany 2021" and also "European Law Firm of the Year 2021" by The Lawyer, one of the most well-known legal magazines worldwide.



## About unyer

unyer, founded by Luther and Fidal in 2021, is a global organisation of leading international professional services firms. Besides law firms, unyer is also open to other related professional services, especially from the legal tech sector. unyer is based in Zurich as a Swiss Verein. unyer is globally connected but has strong local roots in their respective markets.

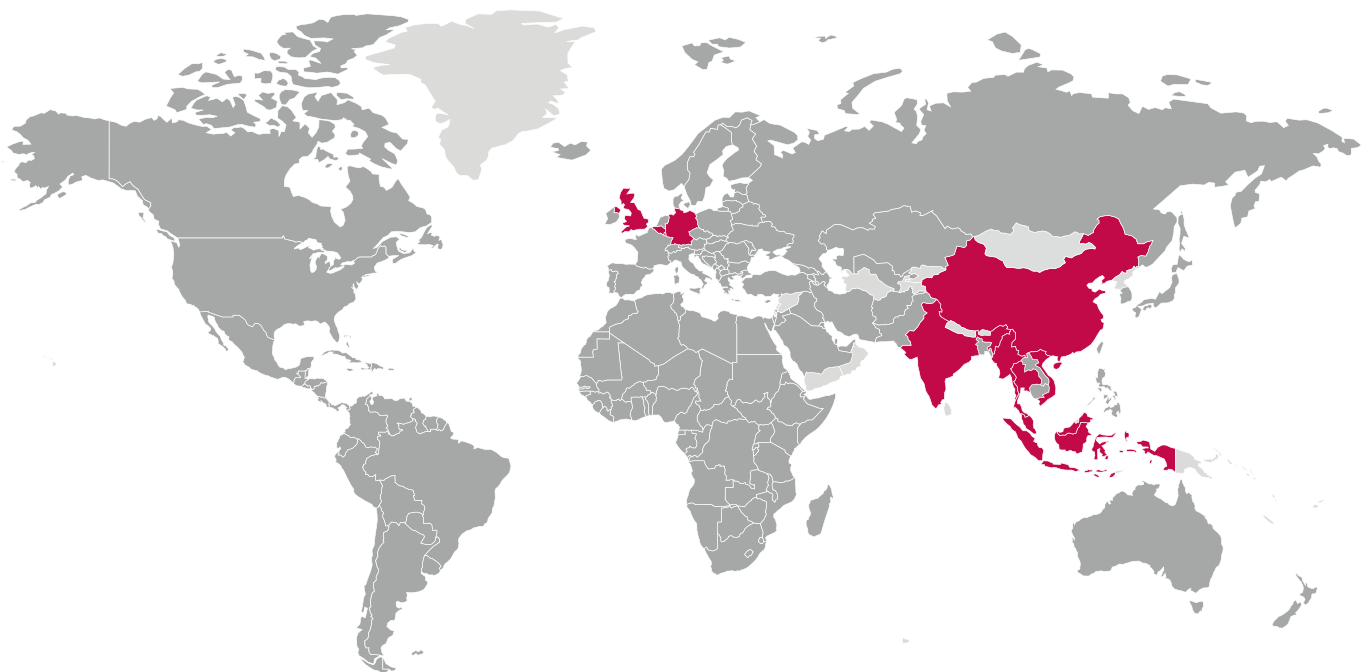
unyer has an exclusive approach and only accepts one member firm from each market. unyer members offer its clients full services across all jurisdictions with a compelling industry focus. The organisation has an annual turnover of more than EUR 650 million and includes over 2,550 lawyers and advisors in more than 10 countries in Europe and Asia. In September 2021, Pirola Pennuto Zei & Associati joined the international organisation. In the spring of 2023, the Austrian law firm KWR joined the group. [www.unyer.com](http://www.unyer.com)



# Our locations

We have a global outlook, with international offices in 11 key economic and financial centres in Europe and Asia. We also maintain close relationships with other commercial law firms in all relevant jurisdictions. Luther is a founding member of unyer ([www.unyer.com](http://www.unyer.com)), a global organisation of leading professional services firms that cooperate exclusively with each other. This way, we ensure a seamless service for our clients throughout their demanding international projects.

Our partner firms are based in Africa, Australia and New Zealand, Europe, Israel, Japan and Korea, the Middle East, Russia and the CIS, South and Central America, the US and Canada.



- Luther locations
- Best friends

### Our locations

Bangkok	Jakarta
Berlin	Kuala Lumpur
Brussels	Leipzig
Cologne	London
Delhi-Gurugram	Luxembourg
Dusseldorf	Munich
Essen	Shanghai
Frankfurt a.M.	Singapore
Hamburg	Stuttgart
Hanover	Yangon
Ho Chi Minh City	

# Our industries

We focus on advising transactions with respect to targets in five industries.

## Energy



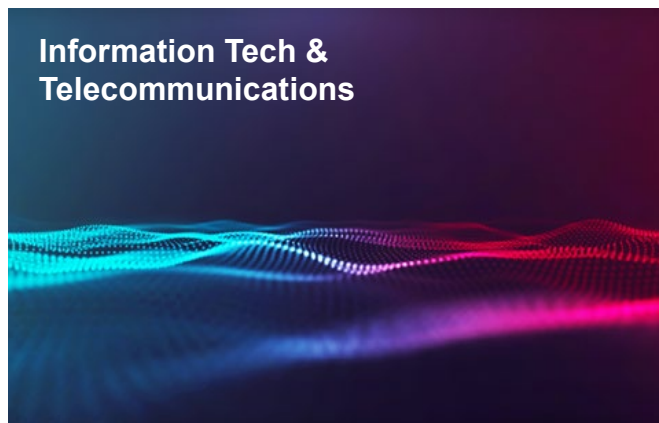
Conventional or renewable energies: We work efficiently and sustainably.

## Health Care & Life Science



With our expertise, we have our finger on the pulse of time.

## Information Tech & Telecommunications



We connect today with tomorrow.

## Mobility & Logistics



We understand what gets you moving and can set you on the right course.

## Real Estate & Infrastructure



We lay the foundation for you to build on.

# Our practice areas

Antitrust Law	Capital Markets & Banking	Commercial & Distribution Law, Product Liability/ Product Compliance	Complex Disputes
Compliance & Internal Investigations	Corporate/M&A	Data Protection Law	Employment Law
Energy Law	Environment & Planning Law Regulatory	Financial Services Investment Funds & Alternative Investments	Insurance Law
International Trade Law	IP & Copyright Law	IT Law	Media & Entertainment
Notarial Services	Public Procurement Law	Public Subsidies/ State Aid Law	Real Estate
Restructuring & Insolvency	Start-ups & Venture Capital	State, Administration, Public Undertakings	Tax Law
Telecommunications Law	White-Collar Crime & Tax Offences		

# Our awards



## JUVE

In the 2022/2023 JUVE Guide to Commercial Law Firms, 52 lawyers from Luther were recommended, and 10 of these were also listed as “leading advisors”. The legal publisher JUVE ranked Luther in 31 areas of law. In 2022, Luther was nominated for the JUVE award “Employment Law” as well as “Real Estate” and was named “Law Firm of the Year” by JUVE in 2019. In the past, Luther already won the JUVE award “Law Firm of the Year 2017 for Environmental and Regulatory Law”.



## The Legal 500

The Legal 500 Germany 2023 recommends Luther in 30 areas of law, with “Top Tier” rankings in two of these areas. 72 lawyers are being recommended, 12 of whom have been specially recognised as “Leading Individual” or “Next Generation Partner”. Luther has also been included for Germany in the first edition of **The Legal 500 Green Guide EMEA 2022**. This guide provides an overview of law firms’ engagement with sustainability, including both work for clients as well as firms’ own best practices and initiatives.



## Chambers

In 2023, Luther was recognised by Chambers Europe for 13 practice areas in Germany as well as in two practice areas in Luxembourg. Moreover, 15 partners were included in the Individual Ranking. Additionally, in 2023, Luther was recognised by Chambers Global in three advisory areas in Germany and Myanmar, while five partners were also included in the Individual Ranking.



## The Lawyer European Awards

Luther has been named “Law Firm of the Year: Germany 2021” and also “European Law Firm of the Year 2021” by The Lawyer, one of the most well-known legal magazines worldwide.



## Kanzleimonitor

Kanzleimonitor 2022/2023 recommends Luther in 25 areas of law and has also included 16 Luther lawyers among the recommended lawyers mentioned by name.

## Best Lawyers

### „Best Lawyers in Germany 2024“

For the year 2024, 99 lawyers have been recommended by Luther as “Best Lawyers in Germany 2024”, an award presented by the US publisher “Best Lawyers” in cooperation with the German Handelsblatt, including one partner as “Lawyer of the Year” for his area of law, and 19 colleagues who have received the recommendation “Best Lawyers - Ones to Watch”.



## WHO'S WHO LEGAL

WHO'S WHO LEGAL listed 21 lawyers in December 2022, four of whom were recognised as Thought Leaders, which is the highest award, and three of whom were named Future Leaders.



# Digitalisation

The digital revolution is well under way. In a highly competitive market new business models are always being developed and existing processes are continually being challenged. Groups, medium-sized businesses and start-ups are all looking for the best possible ways to position themselves in this environment. In this way, new, innovative forms of cooperation are constantly being created. This revolution is being driven by numerous recent technological developments: cloud computing, digital platforms, Big Data and artificial intelligence, the Internet of Things and blockchain technology.

**Luther advises on all legal topics relating to digital business models, agile architectures and technical levers. Our team provides support in all phases of the necessary transformation processes within the company, the law firm or the group, from strategic dialogue to conceptual work and the realignment of value chains, also including the subsequent change process. When providing advice, the Luther team also considers relevant topics and changes in commercial and distribution, employment, IT and data protection law.**

**Protecting Intellectual Property**



**Artificial Intelligence & Big Data**



**Digital Infrastructure**



**Digital Value Chains**



**Blockchain & FinTech**



**Data Protection, Antitrust & Compliance**



**Future Work**



**Digital Media & Gaming**



**Platforms & Communities**



**Start-ups & Venture Capital**





# Luther.Solutions

In the field of legal services, digital building blocks have already frequently proven to be an important element for efficient, innovative client or project work. The digital transformation also poses new challenges for corporate legal departments: they must provide legal support for the change process within the company and proactively shape their own transformation.

With its four solution areas – Legal Process Management, Legal Tech, Legal Project Management and Managed Legal Services – Luther.Solutions provides support in all phases of the upcoming transformation of the legal sector, from strategic dialogue to process and organisational design, the use of legal tech solutions or the design of new forms of cooperation.



**Luther.Solutions** supplements our law firm's legal practice areas and portfolio of services to include digital solution modules (Legal Tech), elements and methods for designing workflows and processes (Legal Process Management) and Legal Project Management.



**The Luther.Solutions** team helps design efficient processes through the use of innovative, digital solutions when carrying out client work.

**Luther Rechtsanwaltsgesellschaft mbH**

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For reasons of better legibility, the simultaneous use of gender-specific language forms is dispensed with. Corresponding terms apply in principle to all genders in the sense of equal treatment. The abbreviated form of language has editorial reasons and does not imply any valuation.

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# Luther.

**Bangkok, Berlin, Brussels, Cologne, Delhi-Gurugram, Dusseldorf, Essen,  
Frankfurt a.M., Hamburg, Hanover, Ho Chi Minh City, Jakarta, Kuala Lumpur,  
Leipzig, London, Luxembourg, Munich, Shanghai, Singapore, Stuttgart, Yangon**

You can find further information at:

[www.luther-lawfirm.com](http://www.luther-lawfirm.com)

[www.luther-services.com](http://www.luther-services.com)

