

# Renewable Energy

Successfully implementing RE projects worldwide



## Combining strengths



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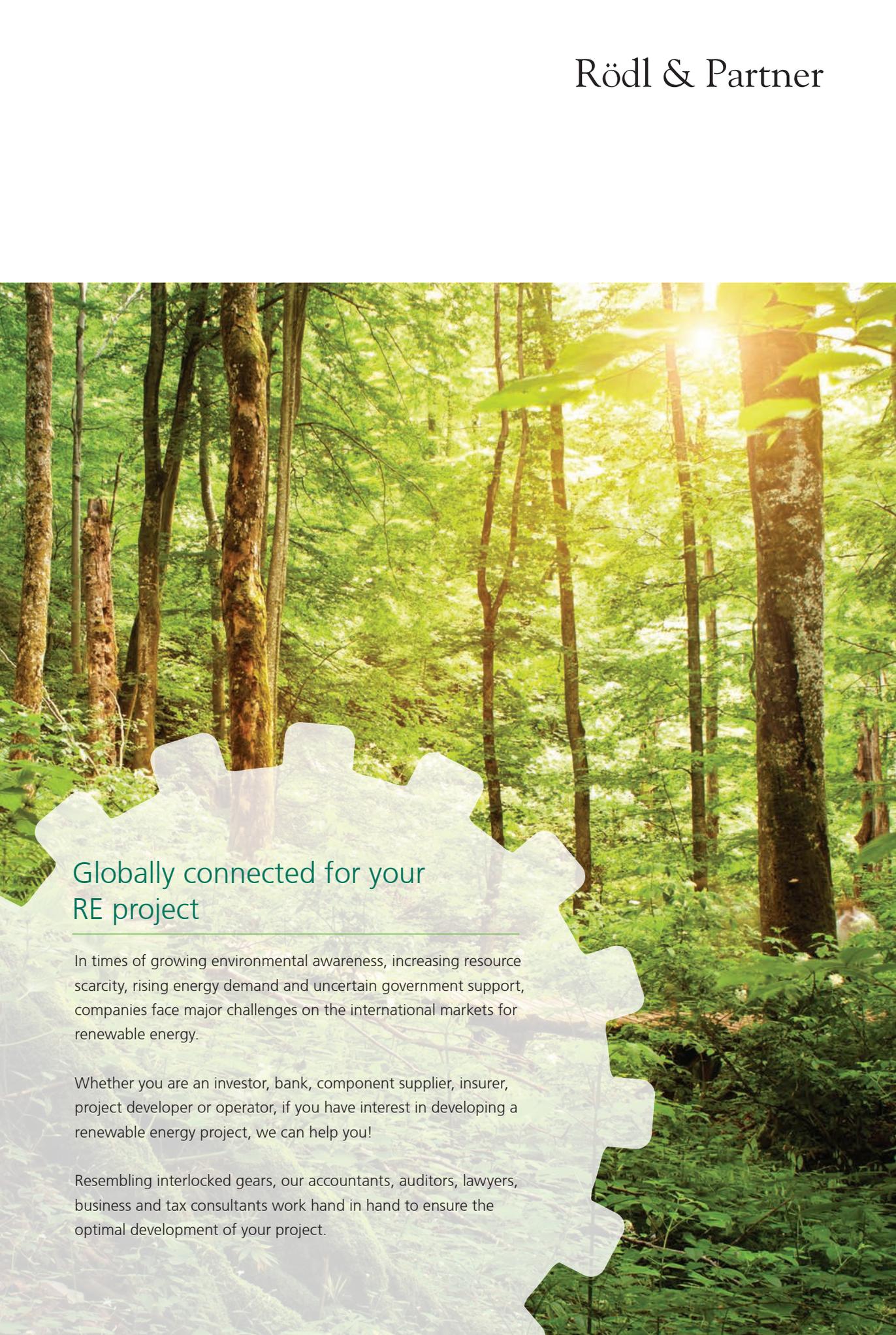
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*„Our clients know their strengths. They are however also aware of the contribution that Rödl & Partner can make to the sustainable success of their company. Thanks to the joint forces of Rödl & Partner and its clients, energies that would normally not have been developed under standard conditions, are set free.“*

*Rödl & Partner*

*„If each of us were to build solely on our own strengths, we would never be in the capacity to build these legendary towers time and again. It is only through our cooperation that we are strong. Each one of us is necessary, each is an indispensable part of our passionate profession.“*

*Castellers de Barcelona*



## Globally connected for your RE project

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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!

Resembling interlocked gears, our accountants, auditors, lawyers, business and tax consultants work hand in hand to ensure the optimal development of your project.

## Overview of our services

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### 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



### Legal

- › Corporate law
- › Mergers & Acquisitions
- › Legal Due Diligence
- › Energy law
- › Commercial law
- › Intellectual property rights
- › International business
- › Contract law
- › Environment & Planning law

### Business Consulting

- › Financial consulting
- › Profitability analyses and Cash-Flow Modeling
- › Structured finance
- › Funding
- › Risk management
- › Feasibility studies
- › Continuous consulting and monitoring throughout the project life cycle
- › Emissions trade

## Audit

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



## Transactions

- › Business valuation
- › Financial Due Diligence
- › M&A (Buy & Sell)
- › Postmerger integration
- › Private Equity placement
- › Tax valuation

## Rödl & Partner – What sets us apart

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### Globally connected

Rödl & Partner is active at 94 wholly-owned locations in 43 countries. The integrated firm for audit, legal, management and tax consulting owes its dynamic success to 3,700 entrepreneurial minded partners and colleagues. In close collaboration with our clients we develop information for well-founded economic, tax, legal and IT decisions that we implement together – both nationally and internationally.



### The client in focus

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 95 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.

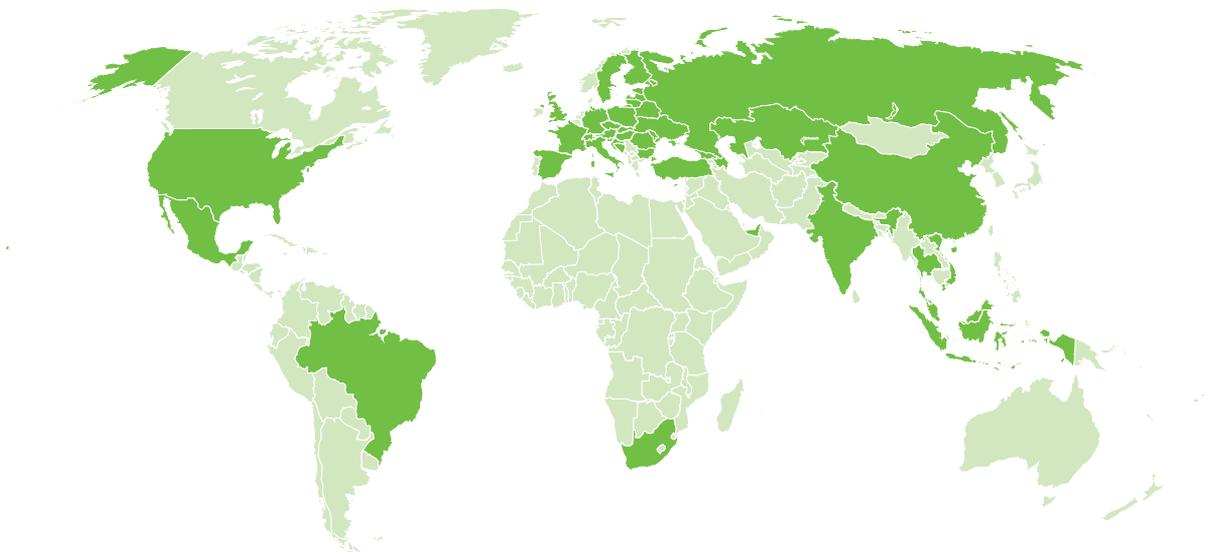


### Interdisciplinary

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.

At your service, worldwide!

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„Each and every person counts“ – to the Castellers and to us. Human towers symbolise in a unique way the Rödl & Partner corporate culture. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for the growth that is based on own resources, the growth which has made Rödl & Partner the company we are today.

„Força, Equilibri, Valor i Seny“ (strength, equilibrium, valour and common sense) is the Catalan motto of all Castellers, describing their fundamental values very accurately. It is to our liking and also reflects our mentality. Therefore Rödl & Partner embarked on a collaborative journey with the representatives of this long-standing tradition of human towers – Castellers de Barcelona – in May 2011. The association from Barcelona stands, among many other things, for this intangible cultural heritage.

## Rödl & Partner

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