

Luther.



Real Estate & Infrastructure

Content

Our asset classes in detail	4
Office	5
Economic infrastructure.....	6
Social infrastructure.....	7
Industry & logistics.....	8
Hotel & leisure.....	9
Residential	10
Trade.....	11
Property transactions	12
References	14
Your contacts	17
Collaboration platform for clients	20
Luther.Digital	22
Hits the mark. Luther.	23
Our locations	24
Our industries	25
Our practice areas	26
Our awards	27

Dear clients,

The members of our “Real Estate & Infrastructure” team are experts in the industry who advise suppliers and clients from all asset classes. They know the markets and understand the different requirements that their clients have. They use creativity to further develop tried and tested models or take completely new paths - because ultimately, every project is as unique as the client behind it. We bring together all the relevant specialisations on a project-by-project basis to ensure we find the right solution for your project.

In the real estate sector, we can provide advice on all asset classes from the development (building law, financing, award procedures) and planning and construction (contracts, financing) up to the utilisation/sale (tenancy law, management of existing properties). We can also be a reliable partner for all your investments (structuring, transactions, financing, leasing, franchise, brokering) and management matters (asset, facility, property, ensemble). These services are complemented by our excellent expertise in tax law and also by our notaries.



Dr Thomas Gohrke
Partner, Leipzig



Dr Martin Fleckenstein
Partner, Berlin



Matthias Wagner
Partner, Frankfurt a.M.



Our asset classes in detail

Real estate law requires a flexible perspective: this is because each matter is as unique and as complex as the client behind it. An advisor who wants to advise a tenant just as competently as an investor or asset manager needs to be aware of the different requirements – and have the necessary creativity to meet these requirements. This is why we have real estate experts in almost all of our offices. A group of advisors with industry experience who are able to find the appropriate creative solutions to your individual issues.

As transaction managers, we advise investors on how to successfully complete their deals in Germany and across the world. For asset managers, we can be a pragmatic and creative partner in all legal and tax matters who can help manage and optimise real estate portfolios. We can advise project developers on how to best manage their projects so they do not jeopardise the quality or the profitability of the project. The users or operators of a property are the classic counter parts who work on a daily basis with investors and managers and their lawyers.

We know both sides and, therefore, are once more the ideal strategic and competent partner who can help you achieve your goals.

We address seven classes and one special class of real estate assets, each with individual operators and needs that can count on our extensive experience and tailor-made solutions.



Office



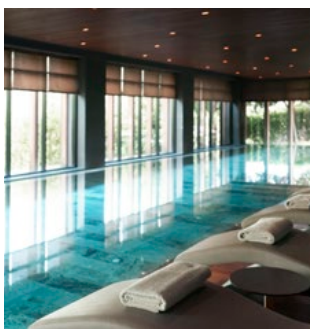
Economic infrastructure



Social infrastructure



Industry & logistics



Hotel & leisure



Residential



Trade

Office

There is no other asset class on the German real estate market that is so heavily and so readily invested in as office space. Whilst rising property prices and capacity bottlenecks in the construction industry pose major challenges to developers, owners and investors, the demand in office property is increasing, especially in terms of flexibility, energy efficiency and sustainability.



Digitalisation is putting new trends and opportunities on the agenda, such as 5G connectivity, and in doing so providing opportunities for new market participants to establish themselves in the office market with their concepts. Co-working, analysing under-utilised office space, marketing temporarily unused spaces to third parties and safety and hygiene concepts are just a few topics that are rapidly gaining importance.

We offer market-leading advice in all areas affecting the entire life cycle of an office property. Our clients are national and international developers, owners, private and institutional investors, professional pension funds, banks and insurance companies.

Our legal expertise is underpinned by our desire to always understand the business from our clients' perspective. When business and economic cycles in the office market are fluctuating, we monitor and interpret market movements and help our clients meet the challenges they face when doing business, for example in the areas of digitalisation, green building, energy efficiency and security.

Our clients benefit from our comprehensive understanding of each area of law, our strong local connections and our cross-practice understanding of the office asset class. We can advise our clients on their day-to-day operational issues as well as on complex transactions that are critical to their success. We have worked on numerous office projects from the outset and have proven our creativity and innovative strength.

Economic infrastructure

Ports, railways, roads, power plants, supply and disposal facilities and communication networks are the core areas of economic infrastructure. In addition to their purpose within the framework of public welfare, corresponding economic goods are assets that are traded and financed.

Political developments and requirements change the framework and market conditions, as well as the respective transactions.

All projects and transactions in the area of economic infrastructure have a considerable legal breadth and complexity in common. This applies in particular when it comes to new and

innovative techniques or structures for which there are often no blueprints. Long term capital-intensive investments need to be properly secured and our team of experienced lawyers from all relevant legal areas are at your disposal, whether to advise on a transaction, cooperation, reorganisation or restructuring, or contentious dispute.



Social infrastructure

Projects in the area of social infrastructure are complex from a legal perspective, and also due to the large number of stakeholders and the high level of political and public attention that they receive. Also with regard to funding projects, the legal risks are high and, therefore, so is the need for advice. Particular challenges such as investment backlogs, financing partly with private participation, AI-based award procedures and green building, further increase the need for advice. As a result of the advisory services that we have rendered to the public sector and its private partners in the past, we know the recipe for success when it comes to public projects. We combine legal certainty and project success.



For example, our clients entrust us, in particular, with the following areas:

- Designing the budgetary basis
- Procurement and use of funding
- Administrative organisation for the tasks of a builder
- Procuring building rights and securing land
- Organising agile concepts and ideas competitions
- Implementing models for the cooperative development of building land
- Developing and optimising modern public procurement concepts
- Drafting and maintaining the portfolio of contracts in accordance with current market standards
- Devising public-private partnerships and cooperations
- Legal and technical project management in public building projects
- Obtaining certainty with regard to costs through contract, change order and conflict management
- Compliance and taxation of the public sector

Industry & logistics

The implementation of construction and infrastructure projects is subject to a large number of complex legal requirements that need to be observed both when applying for approval and when carrying out a project.

In the coming years, more focus will be put in particular on environmental issues. They are becoming increasingly more important to companies at each individual operational stage, but also in the context of building and planning law. Climate change also requires radical changes be made with regard to the consumption of fossil fuels, but at the same time, there is a reluctance to accept technologies which are perceived as critical (e.g. nuclear energy, CCS). It is important to preserve agricultural areas to allow for the production of food for a growing world population and for the production of renewable raw materials.

These developments involve significant risks for the companies concerned, however, at the same time, new opportunities can open up in the area of products and services which protect the environment, in the broadest sense. This refers, in particular, to the building of energy efficient machines and plants as well as the production of plants to produce renewable energy and also the real estate industry, insofar as they reduce the real estate industry's energy needs considerably and replace them with renewable energies.

Luther advises companies on the following issues:

- Environment & planning law, regulatory
- Project development measures
- The law governing the protection of historical monuments/buildings
- Building law
- Fire prevention and protection
- The law governing the organisation of events
- Municipality law

Our industry “Mobility & Logistics”

The automotive and vehicle construction industry is traditionally one of the largest and strongest in Germany. At the same time, Germany is also one of the leading logistics locations worldwide. This is why we place such an important focus on the “Mobility & Logistics” industry in our advisory services. A large number of big German industrial clients and internationally operating medium-sized companies from the areas of automotive, logistics, air, rail and sea rely on our expertise in all legal matters, including tax law.



Hotel & leisure

As the owner, investor or operator of a property with a special use (e.g. hotel, spa/sports facility, leisure pool/spa, cinema/theatre, casino, etc.) you face special challenges. You operate in a special market environment, you have to know its characteristics and its players, and at the same time keep an eye on the requirements of the respective project.



You can rely on us to deal with your legal, tax and strategic issues. In close cooperation with specialists from the respective industry, we can advise you and your partners on an equal footing. As professionals at your side, we can deliver creative, customised and pragmatic solutions for your project. As the owner of a property where special use is planned, you may face issues that you would not normally come across in your day-to-day business. As an investor and operator, you depend on your advisor to have comprehensive knowledge of the industry and the typical issues that arise.

Third-party usability, long terms, lack of benchmarks, increasing demand and increasing competition, pressure from digitalisation, new technologies, innovative usage concepts, etc., we know the specific challenges you face in your environment and can support you in all matters. We are also familiar with the increasing demands caused by terrorism, climate change and pandemics, and we think proactively about them.

Our team of researchers closely monitors trends in the respective industry and develop customised contractual or usage concepts to implement your innovative projects that meet the various requirements and observe the legal framework conditions.

We offer the following:

- Developing structuring models (participation models, structuring under company law, concession models, structuring of selection and award procedures, clarification of structuring under real estate law)
- Advice on transaction financing
- Clarifying issues relating to funding and state aid law
- Contract advice, taking into account the specifics of the relevant industry
- Cooperation with technical and economic advisors
- Accompanying the building phase
- Clarifying issues in the course of the operations and supporting conflict resolution or the implementation of adjustments to the contractual framework

As the owner, operator or project developer of a special property, you bear responsibility for a special project with special usage requirements, the success of which over a considerable period of use depends to a large extent on setting up the project correctly and taking into account the different interests of those involved in the project. At the same time, you must keep an eye on the quality and profitability of the project. As experienced legal project managers, we know the challenges of project development and its stumbling blocks and have everything you need for the successful implementation.

Residential

Residential property is now part of a highly regulated market. The demands on developers, construction companies, property owners and their asset managers, in particular, have steadily increased. The disparity between cost and sales is widening due to rising construction costs and building regulations on the one hand, and the restriction of rental income on the other. In times where changes are being made rapidly, the residential sector nevertheless remains an asset class with the highest security and is, therefore, particularly attractive.



Residential property changes with changing user expectations; residential project developments are complex. Apartments, for example, can become part of a data-based business model and at the same time a place where the protection of sensitive data is of particular importance. Social housing is meant to provide fixed-price housing and be part of the urban policy. New developments and environmental pro-

tection must be harmonised. We accompany and advise our clients, their associations and partners during specific projects and also with any other requirements outside of the specific project. With our specialised lawyers and tax advisors, we can guide you through the complexities to ensure you achieve marketable solutions.

Trade

Digitalisation has significantly changed the retail trade. Increasing online trade is putting a strain on revenue in the industry. If retailers want to remain viable in the long term, they have to stand out from the competition on the internet. You need to know your customers and their demands/needs in order to provide the best stationary service for them. At the same time, you need to complement and support this service with digital measures.

There are still many trends and challenges ahead for the retail sector (24/7 service, adventure shopping, repurposing, drones, self-checkouts, etc.).

Our experienced lawyers can assist you in all legal, tax and strategic matters. We understand the different requirements and have the necessary expertise and creativity to meet them.

Urban sprawl and the changing of city centres make it difficult to choose the right location, and also raises the question of the future of shopping centres.



Property transactions

Luther can provide real estate law advice from seven locations in Germany. More than one third of our lawyers in this advisory area focus on real estate transactions; of these, six also work as notaries.



Our transaction experts can advise you on the purchase and sale of real estate. Whether by way of an asset or share deal, (complex) portfolio or individual transactions, forward (funding) deals for project developments or joint ventures, our lawyers, who have many years of experience, can structure and accompany your transaction from the letter of intent to the closing. Our clients are institutional investors, such as insurance companies and professional pension funds, national and international investors and funds, medium-sized but also listed companies, wealth managers, such as foundations and family offices, project developers, private individuals and public sector companies. We advise both the buyer and the seller.

Our expertise in real estate transactional legal advice initially includes the legal and tax structuring of the transaction, in accordance with our clients' objectives and needs. Naturally, the respective tax situation and, if applicable, existing regulatory requirements will also be taken into account. To this end, we work together closely with our colleagues in the areas of

tax and supervisory law so that, depending on your needs, we can also advise you on specific topics of tax, investment and insurance supervisory law "from one source". Similarly, our banking and capital market experts with many years of market experience can already advise you during the structuring phase of your transaction. In particular, they can also provide advice in the areas of acquisition and real estate financing or leasing.

We can also support you with the coordination and organisation of your real estate transaction. In consultation with you, we can also work together with national and international cooperation partners as part of the transaction, if required by the mandate. In addition to our own offices in ten important locations in Europe and Asia, we have established relationships with leading commercial law firms worldwide to deal with international issues.

We are, therefore, able to support our German clients with their projects abroad just as comprehensively as our interna-

tional clients with their projects in Germany. On a national level, we have established relationships with highly qualified consultancy firms, such as economic, technical or even environmental consultants. Thanks to the cooperation with these partners, which has been tried and tested on a large number of transactions and construction projects, we can put together and coordinate an interdisciplinary team for your transaction that can cover all the areas that are relevant for your transaction.

The lawyers in our transaction team are familiar with how real estate transactions are executed in accordance with the respective current legal and economic standards. A legal and tax due diligence can be carried out by teams who have been tailored to deal with the respective transaction. Due to the strength of our transactional law team and cooperation across locations, we are able to bundle the necessary capacity needed to deal with large-volume residential real estate transactions and support you in an agile manner. In addition to the acquisition audit, we can also advise you in the event of the sale of real estate and, for example, compile the information necessary for a structured sales process for you, coordinate the preparation of the data room and prepare the legal fact book.

In addition to drafting and negotiating the respective purchase agreement for the real estate transaction, we can offer comprehensive advice on all other transaction-relevant agreements. For us this also means providing advice in connection with the financing of the property, including negotiating and preparing the loan and collateral provision agreements as well as the financing documentation by our financing experts. Our transaction team can also draft any additional agreements that may be transaction-relevant, such as agreements under land law, neighbours' agreements, tenancy and lease agreements, agreements on private sector property law or private building and architectural law as well as agreements under data protection law.

The transaction team is part of our real estate team. Therefore, you can expect comprehensive advice from us even after the completion of your transaction. Throughout the entire development cycle of a property, from the planning, building or purchase phase, including financing, up to and including use and sale, we have over 80 lawyers at seven locations who are at your disposal to advise you in the area of real estate and building law - forming what is probably the largest real estate law practice in Germany. We, therefore, have a wide range of

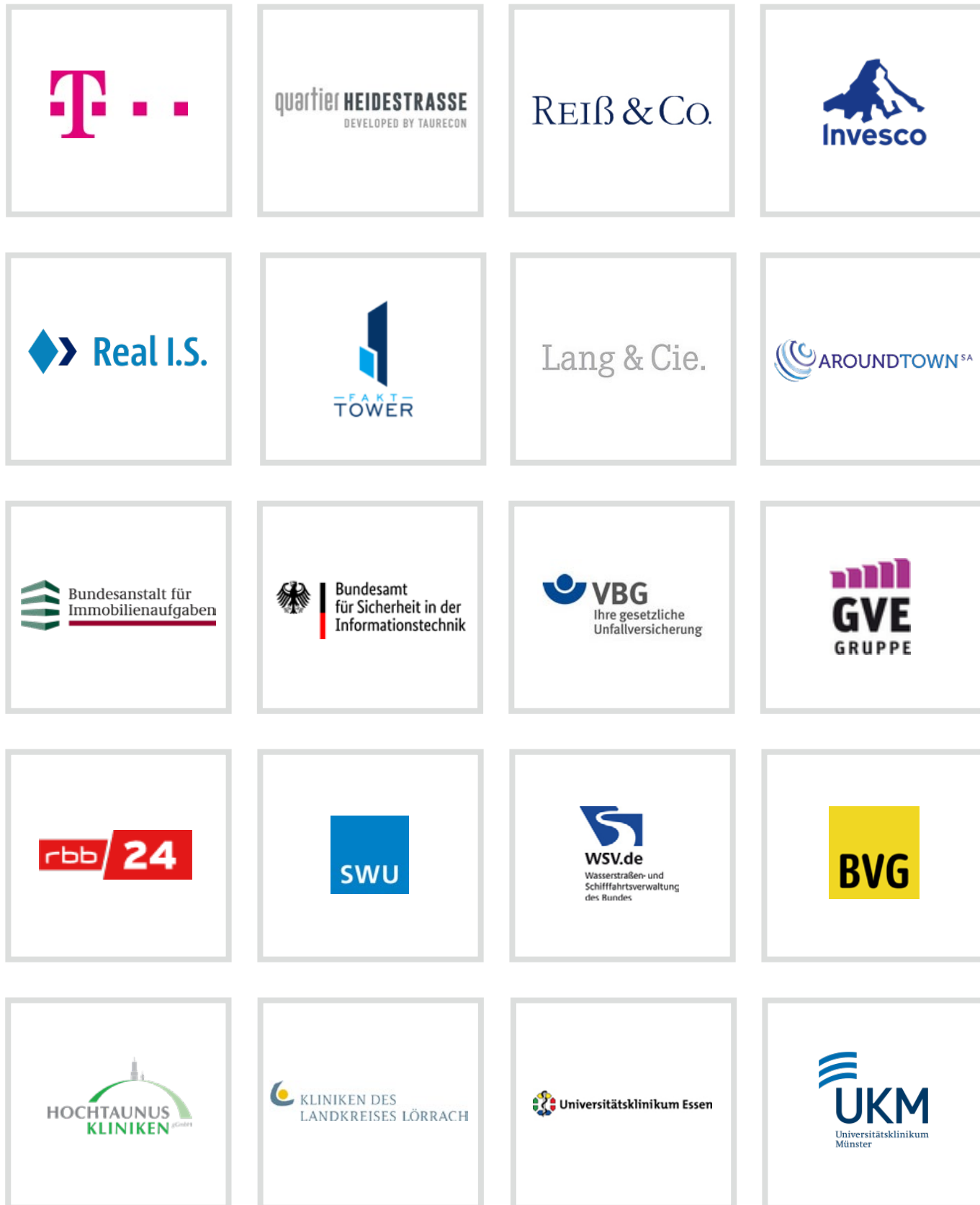
experience, particularly in the residential asset class, irrespective of whether we are dealing with classic residential portfolios or whether we are advising you on more specialised forms of housing, such as student housing, serviced apartments or boarding houses.

Our practice areas

- Legal and tax structuring of the transaction
- Developing and implementing optimised exit strategies in the event of a sale
- Drafting and negotiating the letter of intent
- Coordinating and organising the transaction, if necessary, also with the involvement of and in coordination with the client's other (technical) advisors
- Steering the sales process, also in bidding procedures
- Comprehensive legal and tax due diligence; in the case of the seller, also advising on preparing and creating a data room, coordinating the Q&A process, creating a legal fact book
- Drafting and negotiating the (share) purchase agreement and all other transaction-related agreements
- Advice in connection with transaction insurance

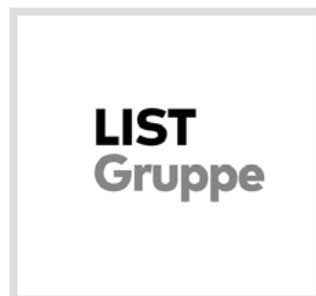
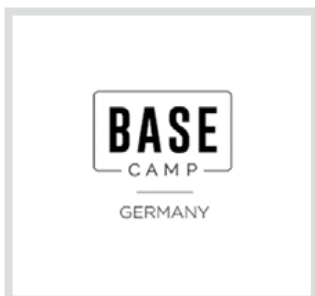
Legal post-closing management, e.g. defending against claims for defects and enforcing claims

References





References



Your contacts



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Dr Thomas Gohrke studied law at the University of Leipzig, Germany, where he was also awarded his doctorate in 2000. He was admitted to the German Bar in 1998, joined Luther's predecessor firm in 1999 and, in 2003, additionally qualified as a specialist lawyer for administrative law. Dr Thomas Gohrke is based in Luther's Leipzig and Hanover offices, but provides advisory services throughout Germany.

Areas of practice

Dr Thomas Gohrke specialises in real estate and public business law and coordinates the Real Estate & Infrastructure sector at Luther. In the field of real estate law, he advises on complex transactions and building projects. In the field of public business law, he mainly advises on issues pertaining to European, constitutional and administrative law. His clients include institutional investors and contracting authorities, as well as private businesses that operate in regulated industries (e.g. universities, hospitals and gambling businesses) or in the construction industry. Dr Thomas Gohrke is also the author of numerous textbooks and various professional publications.

Your contacts



Dr Martin Fleckenstein

**Lawyer, Partner, Certified Specialist in Administrative Law
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Dr Martin Fleckenstein studied law at the Universities of Göttingen and Freiburg i. Br. (Germany), where he was awarded his doctorate for a thesis on a legal history topic in 1991. Since his admission to the German Bar in 1987, he has worked as a lawyer and, since 1996, as a certified specialist in administrative law. He joined Luther as a partner in 2015, where he is now responsible for the area of public business law with a particular emphasis on public real estate and building law. Previously, he was the partner responsible for public business law at the Berlin offices of Hammonds (from 2001 onwards) and SammlerUsinger (from 2009 onwards). Martin Fleckenstein is a visiting lecturer for public building law at the University of Münster (Germany) and a member of, inter alia, the “Growing and Bustling City” Committee (*Ausschuss “Wachsende und lebendige Stadt”*) of the Berlin Chamber of Industry and Commerce (IHK), the Urban Development Committee (*Ausschuss Stadtentwicklung*) of Zentraler Immobilienausschuss e.V. (ZIA), a German umbrella association for the real estate sector, and of the Real Estate Working Group (*Arbeitskreis Immobilienwirtschaft*) of the Association of Berlin-Based Merchants and Industrialists (*Verein Berliner Kaufleute und Industrieller, VBKI*). He is a speaker at specialist events and regularly publishes articles on public building and constitutional law in reference books and specialist journals.

Areas of practice

Dr Martin Fleckenstein advises property owners, investors, builders and project developers, companies from the housing industry and their respective associations and also the public sector, including public sector companies, on all matters pertaining to public real estate and building law, in particular planning and zoning law, including all relevant ancillary areas, such as historical monument protection law, road law and environmental law, special urban development law, as well as public, in particular municipal, business law and public procurement law. His services include advising on complex planning and permit procedures, drafting and negotiating (partly innovative) urban development contracts and neighbourhood agreements, as well as representing his clients in official procedures and administrative court proceedings. In addition, Martin Fleckenstein is consulted as an expert within the context of legislative procedures and with regard to current legal policy issues. Martin Fleckenstein is one of the Partners responsible for coordinating Luther’s Real Estate & Infrastructure practice group.

Your contacts



Matthias Wagner

**Lawyer, Notar mit Amtssitz in Frankfurt a. M., Partner
Certified Specialist in Landlord and Tenant and Apartment Ownership Law
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Matthias Wagner is a trained banker and studied law in Frankfurt am Main (Germany) and in Keele (England) from 1996 to 2001. As part of his legal training in Darmstadt (Germany) he worked for a law firm in Boston (USA), having previously spent a semester at the University of Administrative Sciences in Speyer (Germany).

He was admitted to the German Bar in 2004. In 2007 he became a Certified Specialist in Rental and Residential Property Law and in 2018 he was admitted as a German notary. He was a Partner at Simmons & Simmons LLP up until 2019. He has been a Partner at Luther since 2020.

Matthias Wagner is a member of the Working Group for Tenancy and Real Estate Law and the Working Group for Lawyers Who Are Commissioned as Notaries, both of which are Groups belonging to the German Lawyers' Association.

Areas of practice

Matthias Wagner provides legal advice to national and international investors (funds, institutional investors, investment and asset managers and wealthy individuals) pertaining to real estate law and the legal areas associated with this. The focus of his work is advising on transactions and on asset management. In addition, he also assists with disputes that are related to real estate and advises on commercial tenancy law and the law governing agents and brokers.

As a notary, Matthias Wagner mainly provides advice on real estate and corporate law. Notarisations can be carried out in German and in English.

Collaboration platform for clients

Digitalisation is not only changing our processes and how we work in companies, but also the culture of how we work together. In light of this situation, new ways need to be found to exchange information, documents and knowledge in the legal context, how we work together and how we network. Luther.collaboration is a central building block on the way to digital transformation. With the help of this platform, we can deal with projects and enquiries transparently, efficiently and securely.



“Luther.collaboration” allows information to be exchanged efficiently and securely between all participants, documents to be exchanged and transferred in protected areas and processes to be controlled in a transparent manner.

Our offer:

- An innovative and efficient platform for a collaboration between central divisions and locations and the Luther team
- A hub for documents and information: data rooms for the divisions' client work and storage of other documents for information purposes
- Litigation structuring: information on the planning and controlling of current projects for all participants
- Simple content sharing with defined access rights and access monitoring for authorised users
- Ad hoc reporting on current projects
- Connecting and integrating additional digital services: e.g. document automation, checklists or bots
- Accessible via computer/laptop and smart phone using a special collaboration app
- Highly secure hosting and data storage in Luther's own certified data centre

Our advisory and digital services are oriented towards the entrepreneurial goals of our clients. We are adept at coordinating our advice with the services of other parties and are always committed to achieving the best possible economic results for our clients. At Luther, our lawyers and our procedural and digital experts work together closely, thus enabling our clients to obtain the best possible integrated service in all the legal aspects that are relevant to the mandate, combined with the efficient implementation of the innovative digital solution.

Luther holds the title “Digital Law Firm 2020”. In 2019, we received the PMN Management Award for innovative business development for our collaboration platform.

Luther.collaboration



What we can do for you

In order to tailor Luther.collaboration to your needs, we work together with you to analyse your specific requirements and then design the required components of the platform. This way we can customise the solution precisely to meet your organisational and procedural landscape. When doing so, the following questions, amongst others, should be taken into consideration:

- Which internal and external organisational areas and partners are to be networked via the platform?
- Which (internal) matters or processes are to be dealt with using the platform?
- What procedural steps take place in the (internal) client's work?
- How are the respective facts recorded, examined and analysed?
- Can or should the legal decision-making process be supported by digital services?
- How will the legal services be provided and can or should this procedure be supported?
- How will the results be communicated or transferred to the parties?
- In what form will the results or products be processed further?
- How will milestones be monitored or updated?
- How will the platform be integrated into the corporate architecture?

The way Luther.collaboration is organised is usually defined in more detail in workshops that are normally attended by the business areas involved, lawyers from Luther and our digital experts.

Overview of the platform areas

Luther.collaboration can assist with the following service components:

- Collaboration areas: protected forum areas for a professional and content-related exchange between the parties involved and a reduction of emails
- Document sharing: transparent document storage in structured folders and linkage to the respective procedures of the relevant matter

Matter progress documentation: areas where the matter or procedural progress can be documented in a transparent manner.

Newsroom: areas where current and important information and specifications can be made available for the active areas.

- Calendar: transparent display of important dates with information on the respective processes, combined with links to the respective matter
- Digital services: integrating additional services, such as checklists, documentation automation or bots

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.



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.

<p>Lawyers and tax advisors</p> <p>420</p>	<p>Locations</p> <p>21</p>	<p>Long-standing connections to commercial law firms worldwide</p> 	<p>Offices in international financial centres and investment locations</p> 
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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.

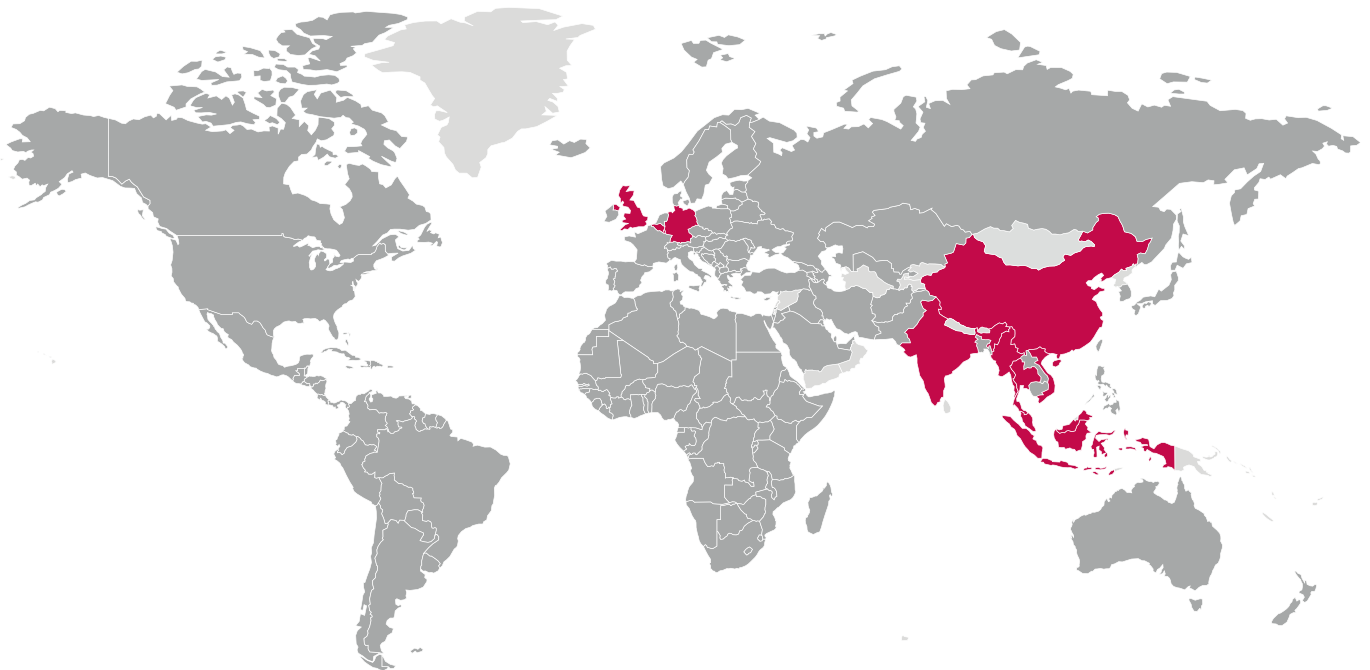
unyer has an exclusive approach and only accepts one member firm from each market. unyer members offer its clients full services across all jurisdictions with a compelling industry focus. The organisation has an annual turnover of more than EUR 650 million and includes over 2,550 lawyers and advisors 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



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), 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



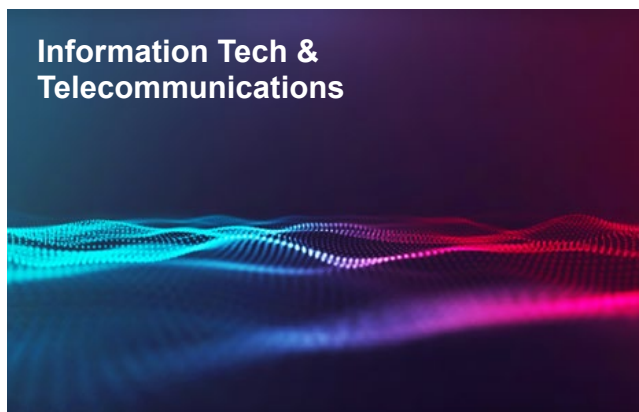
Conventional or renewable energies: We work efficiently and sustainably.

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.

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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.

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