Setting all sails
Rödl & Partner around the Baltic Sea
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Dear reader

For centuries, from the days of the fearful Viking longships to the versatile cogs of Hanseatic trade, the Baltic Sea and the cities that lie around it were the dramatic setting for multi-player power struggles, fought out in blood or trickery. Kings, grand dukes and overlords conducted games of strategy, winning stunning victories or making terrible errors that would resound throughout the ages. But at the same time, in the shadows of the forces that drew the political maps of their time, merchants plied their trade. They built a web of alliances, a viable market for goods and money and services that crossed all borders and defied the most stubborn hitches of the powers that were.

In the process, currencies were created, bodies of law written, and cities grew beyond their immediate political affiliations in weight and in wealth. Hamburg, Gdańsk, Stockholm or Riga would help form the economic substance of whole nations and outlasted empires, ideological strife and global wars. In the 1980s and 1990s, Central and Eastern Europe shook off the shackles of communism, led, among others, by Poland and the Baltic States. Soon enough, the merchant DNA of the region resurged. Trade and investment once more began to flourish in spite of all remaining cultural and political boundaries, eventually connecting the European Union with Russia, and the Nordic countries with Germany and Poland.

The result is that today, in the 21st century, every corner around the Baltic Sea is open for business. More than at any time in history, opportunities abound in banking and finance, technological research and IT, shipbuilding and engineering, plastics and power electronics, petrochemicals and biotech, steel engineering, pharmaceuticals and logistics. This is the Baltic Sea region, or Baltic Rim – the second largest market on the European continent, whose dynamics is driven in no small part by the same cities that had commanded the region since the times of the Hanseatic League.

For businesses with dealings in more than one country, the best advisors are of course those with a well-established presence on the ground. Around the Baltic Sea, few can match Rödl & Partner. An integrated international consultancy firm with offices in all important global markets, we are at every junction of the Baltic Rim. Our highly qualified staff is skilled in company law and litigation, international audit and accounting, M&A and restructuring, labor law, risk management, BPO projects, taxation and VAT, compliance, transfer pricing, energy law, real estate and virtually every other area of specialization, creating a one-stop supplier of advice and assistance.

So whatever role you may have or aspire around the Baltic Sea, we at Rödl & Partner are best placed to be your companions.

Yours truly.

Christian Rödl
Oliver Bielenberg heads the Rödl & Partner audit practice in Hamburg. He earned his MBA degree from the University of Marburg. As a German CPA and tax advisor his expertise goes well beyond national and international audits: Mr. Bielenberg has extensive know-how in risk management and has built a fine reputation as an advisor in cross-border transactions, especially in Northern Europe. His clients come from a broad range of business, often with a focus on renewable energy, logistics, engineering and trade.

Andreas Schulte, attorney at law and senior partner at the Hamburg office of Rödl & Partner has studied in Hamburg and San Francisco. He heads Rödl & Partner’s labor law and IP law practice in Germany’s north. Fluent in English and German he is well known as a versed litigator in general contracts and commercial law. A member of several supervisory councils he is also the lead counsel for one of Germany’s biggest food chain companies, and has extensive experience in doing business with East Europe and CIS countries.
Port of call

Hamburg is a city of money, and has the highest GDP per capita in Germany to show for it. The maritime industry is the city’s most important sector but heavy industry, media and banking and finance are just as vital for the economy. Hamburg has been a commercial center for northern Europe for centuries. The country’s oldest – and the world’s second oldest – bank has been based here since 1590, and the cosmopolitan proclivity that comes with trade and finance does a lot to transcend Hamburg’s notoriously rainy, foggy climate.

The strategic location of the “Free and Hanseatic City of Hamburg”, as it is officially titled, between the Baltic and the North seas has made it Germany’s second biggest city. It functions both as a massive logistics hub and as a gateway to and from the manufacturing powerhouse of Europe. Only Rotterdam has a bigger port than Hamburg’s in Europe. Copenhagen, Malmö and the rest of Scandinavia lie immediately to the north, making Hamburg a natural channel for their investments and influence. Likewise, Hamburg “does” Scandinavia for Germany, and connects the vast German market with the Baltic rim.

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Hamburg

Rödl & Partner is present on the Elbe river with one of its largest German offices. Situated in the heart of the booming port district, our 80 or so staff not only offer all service lines, but the office is also home to specialized expertise in maritime law, international fund structuring and project finance – certainly a suitable mix for a city like Hamburg.
Head of Rödl & Partner Sweden, Lars-Göran Larsson has an MBA degree from the University of Lund in Sweden. An authorized public accountant, he specializes in international audit and accounting, M&A and risk management advisory, and is fluent in Swedish and English. Building on his extensive experience with international clients he ranks among the most acknowledged auditors in the South of Sweden, ready to offer both a deep-rooted understanding of the region and internationally informed professional skill.

Philipp Grymer is legal counsel and business consultant at the Malmö office. With a master of law degree from Jönköping International Business School, his particular specialties include corporate law, labour law and managing BPO projects. Working in four languages – Swedish, Danish, English and German – he also acts as liaison for Denmark.
Life on the bridge

Malmö’s rich history as a commercial hub really kicked off with the arrival of the Hanseatic traders in the 14th century. It was part of Denmark until capitulating to the Swedes in the 17th century and today the city has come to symbolize the secure and trustworthy unity of Scandinavia. Together with Copenhagen, Sweden’s third largest city constitutes the transnational Öresund Region, whose intensifying economic integration is spurred on by the 7.8-kilometre Öresund Bridge.

Locals describe their city as open and easy-going and each year people from throughout the region flock to its eight-day summertime music festival. At the same time Malmö is undergoing a revolutionary transition from old-school industrial center to a city of knowledge and new technology. Its striking waterfront and postmodern seascape have been sensitively renovated and upgraded. This triumph of urban design and modern regeneration is epitomized by the Turning Torso, a slender twisting edifice delicately positioned on the waterfront. It elegantly marks Malmö’s historic status as a free-flowing gateway between Sweden and the countries of the Baltic rim.

Malmö

Malmö also is home to a sizable Rödl & Partner office. Reveling in a spectacular (and truly emblematic) view on the Öresund, our colleagues cater not only to our clients in the prospering South of Sweden: Together with our close partners in Copenhagen, Rödl & Partner has in recent years become a top-notch address for all consulting and outsourcing needs in the region, mirroring the regional integration process that is creating one of the most exciting markets in Europe.
Rödl & Partner Stockholm’s Matthias Wellhausen gained a diploma in economics at the University of Freiburg in Germany, and has since made Sweden his new home. With professional expertise in taxation with a focus on VAT, his native proficiency in German adds to a working knowledge of English and Swedish, making him one of the very few experts able to navigate international taxation with both a Swedish and German perspective.

Klas Erviken, born 1976, received his masters of law degree from University of Uppsala. Fluent in English and Swedish, he is head of legal and tax at Rödl & Partner in Sweden, works out of the Stockholm office and has been with the company for many years. A recognized expert in transactions and corporate law, Klas Erviken has specialized in advising private equity firms and investors in all aspects of their activities in Sweden and beyond.
Soft power, hard money

Since the days of the Vikings, Sweden’s richest, biggest, stoutest city has had a powerful influence over the Baltic Sea region when it comes to trade and business. Its impact on the Baltic capitals, especially Riga, during the era of the Swedish Empire can be seen around the Baltic rim until today. Swedish banks dominate the region, rushing in the early 1990s to offer the newly liberated Estonians, Latvians and Lithuanians their very first credit cards, cash machines and mortgages – while the draw of the Swedish market and educational system has informed the economic elites especially in the Baltics.

One of the world’s most alluring cities, structured on 14 islands and the gateway to an archipelago of 24,000 more, Stockholm is often encapsulated as “beauty on water”. It’s a mirage of multi-colored buildings reflected in the city’s waterways, which, like St. Petersburg, give it an indefatigable personality.

Free-minded liberalism and a remarkable degree of social and political stability has helped to make Stockholm not just a first rate hub of finance and trade, but also a world-class design workshop spawning cutting-edge fashions and sleek minimalist designs – evocative of the soft power that Sweden exerts over today’s Northern Europe.

Stockholm

Rödl & Partner has its Swedish headquarters in Stockholm focusing on consulting and audit services. Our experienced lawyers and consultants enjoy an excellent reputation when it comes to navigating the fairly complex Swedish tax landscape, and are answerable for a significant portion of Sweden’s tax literature. In a similar vein, we can count on our M&A team and some of the finest litigators in the country. They carry extensive experience not just in negotiations and before domestic courts but also in international arbitration, where the Stockholm Chamber of Commerce holds a principal role in the region and beyond.
Timo Huhtala

Timo Huhtala holds law degrees from the University of Helsinki, and has made himself known as a versed litigator and advisor on critical investment issues including labor law, general contracts and construction law. With his command of Finnish, English, German, Swedish and Italian he is one of the country’s recognized go-to persons for foreign investors and other clients seeking advice and representation in Finland.

Ari Mertala

Ari Mertala, partner at the Finnish law office of Rödl & Partner, has studied the law at the University of Turku, and heads the tax and legal services in Finland. Fluent in Finnish, English and Swedish and enjoying an excellent reputation as one of Finland’s leading tax lawyers, he specializes in tax structuring and complex tax planning.

Kati Jalojärvi

Kati Jalojärvi can look back on almost twenty years of experience in the outsourcing business. Holding an MBA she is a fully certified accountant and a reliable and conversant guide to the sometimes complex Finnish business environment for her domestic and international customers. Her fields of expertise include business process optimization and all aspects of corporate compliance – all on offer in Finnish, English and Swedish.
The Nordic Cool

Helsinki is impossible to imagine without its turbulent history. For centuries Finland was part of Sweden until Tsar Alexander I snatched it following a brief but bloody war in 1809. Russia then switched its capital to Helsinki from Turku as it was geographically closer. As Finnish nationalism intensified a currency was launched in the mid-19th century, but it was to be almost 60 years before Finland achieved independence. Lenin used Helsinki as a springboard for his historic leap into St. Petersburg in 1917, and in the tumult of revolution Finland declared independence. Subsequent savage wars and the loss of vast swathes of land were a heavy price for retaining freedom.

Unselfconsciously cool, Helsinki prides itself on its residents’ ironic humor. A strong streak of high-tech modernity spins through the city, contrasting with the value placed on heritage – some restaurants haven’t changed their menus or décor for nigh on 80 years. Ties with Scandinavia and Brussels have been treasured in recent decades, boosting the economy and strengthening social welfare. Finnish companies have bought Swedish ones and Helsinki is one of the world’s leading cities for technological research. The harbor is the heart of the city with cruise ships, superfast ferries, catamarans and hydrofoils linking it with Sweden, Estonia and Germany. Tallinn is just 90 minutes away by boat, putting both cities well on their way to becoming the region’s second pair of “twin cities” after Copenhagen and Malmö.
Elena Eremeeva, lawyer and tax adviser at Rödl & Partner St. Petersburg, graduated as an economist at the prestigious St. Petersburg State University of Engineering and Economics. She got a further qualification in law at the Russian Foreign Trade Academy in Moscow. Her professional field of expertise is transfer pricing.

Andrey Slesarev, head of audit at Rödl & Partner St. Petersburg, has been a certified auditor since obtaining an ACCA DiplFR diploma from the St. Petersburg State University of Economics and Finance. His current professional field encompasses the audit of financial statements prepared in accordance with the IFRS and Russian and German GAAP standards, financial due diligence and special engagements in state institutions.
Russia’s western wing

Russia’s most European city is the only point where the country meets a northern European seaway. Peter the Great and an army of forced labor raised this great city from drained marshes, managing to route 90 per cent of Russia’s foreign trade through it within 20 years of its foundation.

Yet it is also a cosmopolitan city with an artistic spirit. It enchants visitors with its almost entirely 18th and 19th century classical architecture and an unassailable waterfront over the wide Neva River. Its structures are steeped in history, from the green-and-gold façade of the Winter Palace and the art-filled paradise of the Hermitage to the golden dome of St. Isaac’s Cathedral. The canal-lined streets echo with the ghosts of Catherine the Great and her courtiers and vivid characters created by Dostoevsky and Pushkin.

Built as a fortress against the tide, St. Petersburg is the biggest city in the Baltic Sea region, a massive port with a steady stream of giant cargo vessels, ferries and cruise ships, and a staggering industrial powerhouse. Together with its surrounding oblast it is a heavyweight region increasingly independent from Moscow. A “magic triangle” of mutual investments is forming between St. Petersburg, Helsinki and Tallinn and a new superfast train now links the former two via the scenic gateway of Lappeenranta and Vyborg. That St. Petersburg is emerging as a center for substantial investments from the Baltic rim, Western Europe and beyond is one of Russia’s megatrends right now.

St. Petersburg

Rödl & Partner runs a full-service office in the city – more than 20 professionals provide our clients with the full array of advice and assistance they have come to expect from the region’s largest integrated consultancy. Needless to say that our colleagues from St. Petersburg are closely connected to our larger office in Moscow and can draw effortlessly from the resources Rödl & Partner has available in the whole of Russia and beyond.
Mart Nõmper

Head of the Rödl & Partner office in Tallinn, Mart Nõmper has degrees both in economics and law from Estonia’s highly regarded Tartu University. He is recognized as a leading expert in international audit among clients and his peers, as well as a distinctly professional and focused investment advisor. Mr. Nõmper can offer his wide-ranging expertise in Estonian, English, Russian, German and Finnish.

Alice Salumets

Alice Salumets studied law in Tartu and now specializes in corporate law and M&A, heading the Rödl & Partner law office in Estonia. After living and working in Finland and Russia for long stretches, she is as familiar with the exigencies of cross border investments as she is with the multitude of legal systems that rule the region. The languages she works with include Estonian, English, Finnish, Russian and German, making her a well-regarded advisor to investors throughout the region.
Heritage and high tech

The close geographical, linguistic and cultural ties that Tallinn has enjoyed with Finland have endured through decades and centuries of occupation. They came in useful when Estonia regained independence in 1991, as its young and liberal new leaders got a crucial lead ahead of the rest of the cash-starved Eastern Bloc by immediately embracing laissez-faire economics and reaching out to Nordic and Western Europe.

Quickly diversifying into information technology, logistics and smart industry, Tallinn became a modern, self-determined, IT-savvy European capital with an entrepreneurial mindset, creating the software that led to the foundation of Skype and numerous other tech success stories. Estonia holds the world record in start-ups per person and Tallinn is flush with international venture capital.

It’s not all rosy, of course. Helsinki’s proximity can seem like a mixed blessing: The economy of the small country is now intricately linked with its richer neighbor who attracts skilled labor and pushes real estate prices far beyond the reach of locals. This said, there’s no doubting that Finland, Sweden and the rest of Europe have helped to kick Estonia’s FDI per capita way ahead of its Baltic neighbors, and Estonia has become a premier place for doing business.
Aiva Āva, at the helm of Rödl & Partner’s outsourcing and accounting services in Latvia and the Baltics, holds degrees in civil engineering and economics. A veteran of accounting management and business process outsourcing, she specializes in advising clients on process optimization and cross-border integration – making good use of her fluency in Latvian, German, English and Russian.

Sanda Lāce, attorney at law at Rödl & Partner’s Riga office, specialises in commercial law, general corporate advice, M&A, restructuring, real estate and employment law. She has a law degree from the University of Latvia and a diploma in EU competition law from King’s College, University of London. A leading attorney in Latvia with 20 years of experience practicing law behind her, she advises foreign and domestic clients in large-scale and long-term projects and speaks Latvian, English and Russian.
East-west, north-south

There are constant reminders of Riga’s majestic past as a mighty port and the biggest Hanseatic city.

Offering a geographically ideal meeting point for the merchants of northern Europe, for centuries the Baltic Germans were Riga’s elite. But Swedes and Russians also recognized Riga’s strategic importance. Riga was the biggest city in Sweden for almost a century until 1710, and elegant ruins of castles from here to northern Lithuania eternally carry the scars of Russian and Swedish cannons. Riga’s status as a major city in tsarist Russia made it a canvas for Art Nouveau, with architects and artists flocking there to create some of the world’s most breathtaking buildings in that lavish style.

A closed military zone during the Soviet period, the city’s port is now bouncing back as a cargo hub and finds a worthy partner in Riga International Airport, which sees more passenger traffic than the Baltic countries’ other airports combined. Rapidly becoming a regional center for energy, commerce and law sporting more than twenty banks, Riga is home to a truly international-minded business community. With a million people living and working in the Greater Riga area, its logistical muscle and an ever more cosmopolitan lifestyle, Riga is about to reclaim its historically vested role: a genuine gateway between East and West and by far the most important coastal settlement between St. Petersburg and Gdańsk.

Riga

Rödl & Partner lawyers, tax consultants, auditors and accountants have been offering their good services since 1993, and the once humble office has since grown to measure near on 60 professionals. Mirroring the important regional role of Riga, our Latvian colleagues’ focus is on M&A, cross-border transactions and tax planning, while providing the full range of Rödl & Partner’s advice and assistance to corporate clients, global players and family-owned businesses alike. Clients from Scandinavia, Finland, Russia and Latvia itself enjoy truly professional, multi-disciplinary service – as well as the unusually generous parking available at our premises in the very center of town.
Tobias Kohler

Head of Rödl & Partner’s Minsk and Vilnius offices, Tobias Kohler is the partner in charge of all legal, tax, audit and accounting services rendered by Rödl & Partner in Lithuania and Belarus. An attorney in Munich, Germany, and a member of the Lithuanian Bar Association, he advises clients on domestic and cross-border business transactions and specialises in M&A, FDI, compliance and tax structuring, with a recent focus on renewable and the energy sector.

Nora Vitkūnienė

Nora Vitkūnienė is associate partner and head of the tax department at Rödl & Partner’s Vilnius office. She obtained a master’s degree in economics and has ten years’ experience working at the Lithuanian State Tax Administration. She advises companies, traders and other entities on virtually every aspect of taxation.
Roots of tomorrow

Conservative, introspective and a little away, Vilnius is still the Baltic region’s most undiscovered jewel – though there are signs that this is changing following Lithuania’s highly publicized chairmanship of the Council of the European Union in 2013. A city of Catholic spires and quaint Baroque architecture, the Old Town is one of the biggest medieval mazes in Europe and enchanting to find oneself lost in.

Since the time of the Northern Crusades, Vilnius has witnessed the ebb and flow of foreign armies – including Napoleon’s in 1812. And yet the city has stubbornly retained its unique character, absorbing style and substance of the different cultures it became exposed to throughout the centuries.

Slowly recovering from the 20th century’s devastating wounds, Vilnius struggled successfully to get back on its feet after the country regained independence. In the pre-2008 boom years a high-rise business district arose in Vilnius, Dubai-style, which underlined the city’s comeback as much as it heralded the arrival of the world’s most recent mega-crisis to the country. Now the cranes are populating the city again, building business centers and residences, if with slightly less fervor. Scandinavian, European, American and Asian companies are taking advantage of the local talent to boost sectors such as pharmaceuticals, IT, engineering, market research and molecular biology. Vilnius has so once more become the uncontested leader among the country’s urban trinity it forms with Kaunas and Klaipeda, and a city that speaks for the “New Europe” like few others can.

Vilnius

Enjoying a lasting, fine reputation as a law office since 1994, Rödl & Partner Vilnius has grown into a full-service firm covering tax, outsourcing assurance and, of course, legal consulting. More than 30 professionals advise and assist clients from all walks of business, with a recent emphasis on the energy markets, large-scale agriculture and public infrastructure. Especially close ties have developed with the other Baltic and Polish outfits of Rödl & Partner and our Belorussian office. They echo the renaissance of a country that connects the Baltic Sea with the heart of Europe.
Auditor and partner at Rödl & Partner in Poland, Magdalena Ludwiczak graduated from the city’s University of Economics with a master’s degree. She has many years’ experience in business advisory and audit of enterprises of all sizes and from all industries, with a special focus on the Polish subsidiaries of German companies. She speaks Polish, German and English.

Aneta Majchrowicz-Bączyk, an attorney at law, is a partner and head of corporate and tax law in Poland. A graduate in foreign languages, law and administration at the Adam Mickiewicz University in Poznań, her practice focuses on energy law, M&A and real estate among other fields. Her working languages include Polish, English and German.
Heartland, with a view

The birth of Poznań and the birth of Poland are inextricable, dating back to the 10th century, but when the royal family decamped to Krakow a hundred years later Poznań developed as a trading and commercial center – a role it has kept up to the present day. Industry, higher education and individualistic thinking are especially vibrant. The first mass protest to take place in the Soviet bloc happened here, in the massive Stalin metal works, in June 1956 involving a quarter of the city’s population before being mercilessly suppressed by tanks and troops.

Sweden, Prussia and Russia have all occupied these lands of Greater Poland at various points in the past. Now, however, Poznań is a key city for cross-border investments rather than cross-border incursions, serving as a bridge for German and Scandinavian investors’ further dealings in Poland, which are skyrocketing. In this way it has become an indispensable part of the Baltic rim, increasingly integrated with the Baltic Sea economies.

Poznań

Poznań is home to one of the largest Rödl & Partner offices in Poland, founded over twenty years ago. Driven by the industrial weight of the region, our more than 100 staff members have over the years developed a well settled focus on M&A and foreign investment while offering all advice and assistance Rödl & Partner has become known for, including outsourcing and sophisticated assurance services. Much following the import of the city itself as Poland’s industrial hub, the reach of our Poznań attorneys, consultants and auditors goes well beyond the city limits, covering the lands all the way to the Baltic Sea shoreline.
A graduate of Warsaw University, Cambridge University and the American School of Law at the University of Florida, Renata Kabas-Komorniczak is a partner, tax adviser and co-chief of Rödl & Partner’s Warsaw and Gdańsk offices. A keen lecturer and author, she used to provide expert opinion for the Polish parliament and appears regularly on TV. A speaker of Polish, English, German and French, she also heads Warsaw’s accounting department.

Marcin Jamroży

Marcin Jamroży is partner, tax adviser and co-head of Rödl & Partner’s Warsaw and Gdańsk offices. A graduate of Adam Mickiewicz University in Poznań and the European University Viadrina in Frankfurt (Oder), he is the author of numerous publications on international tax law. A lecturer at the Warsaw School of Economics and regular expert on business TV programmes, he specialises in advising on international enterprises’ transactions, business restructuring and tax avoidance. He speaks English and German.
Harboring freedom

Almost a city state of its own, Gdańsk has a unique international character that emanates from its affluent maritime history, its timber-framed houses, medieval port cranes and pastel-colored waterfront. Landmark events have dictated the city's importance, from a German battleship firing the opening shots of World War II against a doomed Polish military, to the legendary shipyard strike that led to the foundation of the Solidarność movement that cleared the path to ending the Cold War.

Gdańsk is not alone on this languorous Pomeranian coastline of white-sand beaches. A “Tri-city” binds it together with the leisurely spa resort of Sopot and the growing port of Gdynia, while not far away is the Hel Peninsula, an impressive 35-kilometre-long pine-and-dune sandbar to rival Lithuania’s majestic Curonian Spit. But Gdańsk remains the area’s premier industrial hub, successfully diversifying into high-tech manufacturing and tourism. Shipbuilding, steel engineering and petrochemicals are the mainstays, while fast-growing sectors such as electronics, cosmetics, food processing and amber processing confirm Gdańsk’s visible position on the Baltic rim as an industrial powerhouse.

Gdańsk

Our colleagues at our comparative-ly small but distinguished office in Gdańsk know the particularities of the city and its neighborhood along the Baltic coast line, because they call the city their home. Clients so profit from the experience and skill only a locally invested team of attorneys and tax consultants, auditors and accountants can provide. At the same time, the full resources of our large Warsaw office become available at once, should the exigencies of a case so require.
Rödl & Partner around the Baltic Sea

**Estonia**
Roosikrantsi 2  10119 **Tallinn**  
Phone: +372 (6) 80 56 20  Fax: +372 (6) 80 56 21  
E-mail: tallinn@roedl.pro

**Finland**

**Rödl & Partner Helsinki**  
Bulevardi 46  00120 **Helsinki**  
Phone: +358 9 696 22 20  Fax: +358 9 222 2  
E-mail: helsinki@roedl.pro

**Satakerta Rödl & Partner**  
Vilhonvuorenkatu 11 C, 9. Krs  00500 **Helsinki**  
Phone: +358 (0) 20 740 1371  Fax: +358 (0) 20 740 1390  
E-mail: helsinki@roedl.pro

**Germany**

Äußere Sulzbacher Straße 100  90491 **Nürnberg**  
Phone: + 49 (911) 91 93 0  Fax: + 49 (911) 919 319 00  
E-mail: info@roedl.de

Kehrwieder 9  D-20457 **Hamburg**  
Phone: +49 (40) 22 92 97 6 00  Fax: +49 (40) 22 92 97 6 99  
E-mail: hamburg@roedl.de

**Latvia**

Kronvalda bulv. 3-1  1010 **Riga**  
Phone: +371 (67) 33 81 25  Fax: +371 (67) 33 81 26  
E-mail: riga@roedl.pro

**Lithuania**

Tilto g. 1/ T.Vrublevskio g. 2  01101 **Vilnius**  
Phone: +370 (5) 212 35 90  Fax: +370 (5) 279 15 14  
E-mail: vilnius@roedl.pro

**Poland**

Sienna 73  00-833 **Warsaw**  
Phone: +48 22 696 28 00  Fax: +48 22 696 28 01  
E-mail: warszawa@roedl.pro

Chrzanowskiego 10/U7  80-278 **Gdańsk**  
Phone: +48 58 520 38 73  Fax: +48 58 520 27 20  
E-mail: gdansk@roedl.pro
“Each and every person counts” – to the Castellers and to us. Human towers symbolise the Rödl & Partner corporate culture in a unique way. They personify our philosophy of solidarity, balance, courage and team spirit. They stand for growth that is based on one’s own resources, the same type of 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, which very accurately describes their fundamental values. Not only is this motto attractive, but it 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.