



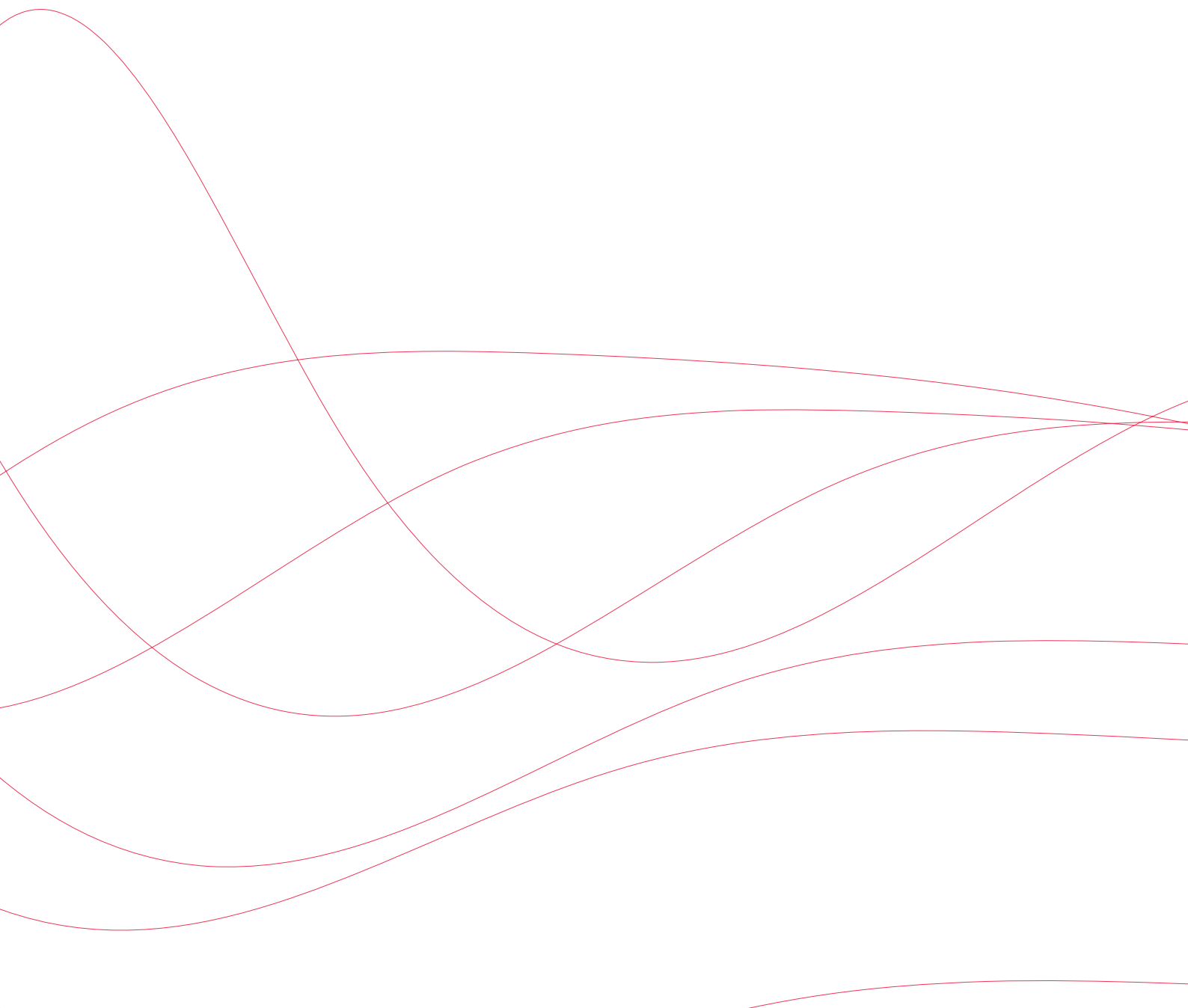
GLOBALLY CONNECTED

DLA Piper in Luxembourg



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Welcome to DLA Piper in Luxembourg

Our growing Luxembourg team is perfectly positioned to advise international clients looking to take advantage of the broad range of Luxembourg structuring and financing options. The team provides practical and innovative advice regarding:



What sets DLA Piper apart is our global network of offices in over 40 countries and our ability to build bridges across countries, practice groups and sectors and work in a collaborative manner. Our teams regularly work on cross-border transactions and are able to manage complete legal needs. We are multi-lingual, culturally sensitive and never lose sight of your commercial objectives.

Quality is not something we are complacent about. We are constantly driving our teams to deliver advice in a way that exceeds your expectations. You will be dealing with highly regarded lawyers, comfortable on a local and global platform. We also have the sector experience you demand, which means the answers we deliver are relevant, practical and sector focused, directed at getting you results in the real world.

Our differentiators:

- In everything we do we are bold and have a can-do attitude.
- We actively listen and connect with our people, market and clients to design the best solutions for their needs.
- Our team of dynamic lawyers relies on strong sector expertise and an entrepreneurial mindset to build sustainable partnerships with clients.
- Anchored in our world and welcoming its changes, we are approachable and have a growth mindset.
- Our diverse and inclusive team brings diversity of thought and creates long-lasting value for clients.

“Together with our clients, people and communities, our purpose is to lead, innovate and adopt an entrepreneurial and inclusive mindset that enables us to do business better. Collaboration drives our performance.”

About Luxembourg

Due to its stability and its innovative and international orientation, the Luxembourg financial centre is an ideal hub for private and institutional investors from all over the world.

#1 location for multinationals and investors investing worldwide

- Premier private banking centre in the Eurozone
- World's second largest investment fund domicile
- Leader in investor protection
- Strategic location for banks, insurance companies and investment funds
- Multi-lingual and multi-cultural hub

Flexibility and innovation

- Constantly reinforcing business friendly climate
- Quick transposition of EU directives

Stability

- Stable legal and regulatory framework
- Political stability
- Easy access to regulators
- AAA rating

Tax

- Stable and entrepreneurial friendly tax environment
- Lowest standard VAT rate in the EU
- Broad tax treaty network

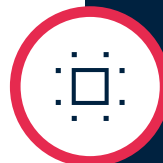
A sustainable ecosystem



Stability



Innovation



Access to talent



Global reach and connectivity



Diversity

Our global presence

DLA Piper is one of the world's largest law firms, with a direct presence in Europe, Africa, Asia Pacific, the Middle East and the Americas. In jurisdictions where we do not have our own offices, we have DLA Piper Relationship firms.



“We actively listen and connect with our people, market and clients to design the best solutions for their needs.”

“We have not only the local strength and knowledge, but as part of a larger global firm the ability to deploy cross-border teams where necessary. We look forward to supporting our clients in whatever area of law and in whichever country they do business in.”

Our practice groups

In Luxembourg we are proud to serve our clients across various practice groups collaborating together.

Corporate – M&A

We are widely recognised as a global leader in the market, consistently executing more deals globally than our competitors.

Our Corporate team offers comprehensive legal services across the full spectrum of corporate transactions to leading multinational corporations, major commercial companies, ambitious domestic entrepreneurs and smaller businesses. Our involvement in numerous complex transactions has allowed our lawyers to develop extensive experience in all key areas of corporate law.

We also work closely with both local and international to ensure all aspects are taken care of and we frequently advise creditors and financially troubled entities in relation to insolvency, bankruptcy and (forced) reorganisation proceedings.

We provide ongoing advice to our clients' in-house legal teams on general company law matters and all corporate law issues that affect day-to-day operations. This service includes advising companies and their directors and officers on a range of corporate governance, fiduciary duties, compliance and director and officer liability issues.



We Advise Public and Private Companies on:

- Domestic M&A
- Cross-border M&A
- Complex multijurisdictional corporate restructurings
- Spin off
- Tender and exchange offers
- Private transactions
- Sales of subsidiaries
- Divisions and asset deals
- Joint ventures
- Strategic alliances
- Recapitalisations
- Liquidations
- Equity Capital Markets

Private Equity and Real Estate

Benefitting from a flexible tax and legal environment, Luxembourg has been a key player in the Private Equity and Real Estate industry for more than 20 years.

Our Luxembourg private equity and real estate team assists private equity houses, sponsors, management teams, financial institutions, real estate funds and private/institutional investors in cross-border private equity and real estate transactions. Our experience is deep and varied and covers all asset classes and investment strategies

of private equity and real estate investment cycles. We are able to deliver, in a timely manner, high-quality advice to our clients, who benefit from the efficiencies derived from our experience.

We understand how important it is to mirror the depth of sector experience displayed in the private equity and real estate industry and our teams have a strong sector-driven approach across all practice areas, enabling us to provide legal solutions from lawyers who understand the issues and challenges facing you and your business.



Global #1

for M&A transactions for the fourteen consecutive year
(Mergermarket)

Investment Management and Funds

Our Investment Management and Funds team is ideally positioned to assist clients in realising their investment fund projects in Luxembourg. We combine excellent technical knowledge with a pragmatic approach, providing legal advice in relation to the entire range of Luxembourg structuring options. Our experience and knowhow include both regulated and unregulated vehicles and extend to both conventional and alternative strategies such as private equity, venture capital, real estate, debt, infrastructure, hedge fund and traditional strategies. This also includes startup funds, expansion capital funds, development and turn-around funds or buy-out funds.

The Investment Management and Funds team helps identify the most appropriate structuring option and assists our clients during all stages of their project. This includes legal advice relating to compliance with regulatory

requirements and the conducting of all approval procedures with the financial authorities. It also extends to transactional work such as the acquisition and financing of portfolio investments, the implementation of carried interest and incentive schemes, executive compensation and ownership schemes as well as advice on fundraising, cross-border distribution of funds, compliance with GDPR, SFDR and other regulatory compliance aspects.

We also assist our clients on a regular basis with respect to any contractual relationships, be it between investment vehicles and their service providers (eg depositary, prime broker, investment manager, investment advisor, administration agent) or in the context of the implementation of complex investment strategies, including specific derivatives transactions, securities lending or collateral-related topics.



The core services of our investment funds and investment management team include:

- Structuring, establishment and distribution of Luxembourg investment funds of all types.
- Structuring and setting up of Luxembourg AIFMs and asset management entities or investment advisory entities in Luxembourg and abroad.
- Assisting management teams on the structuring of carry, incentive and fee arrangements.
- Reviewing, drafting and/or negotiating contractual relationships of all kinds.
- Advising on regulatory processes with the financial authorities.
- Registration of Luxembourg funds in other jurisdictions and registration of foreign funds in Luxembourg.
- Reviewing and negotiating investor positions in new or existing funds.
- Resolution of disputes between managers and their service providers, and between managers and investors (from either perspective).

“Practical and innovative advice.”

Banking, finance, restructuring, capital markets and regulatory

Our team has in-depth knowhow in banking, finance, restructuring, capital markets and regulatory work across a broad range of sectors supporting our global and local clients in advancing their strategies today to grow their business tomorrow. We assist our clients on the whole value chain, from the planning to the implementation, navigating through the complex legal and regulatory issues. We cover the whole spectrum and are fully equipped to lead multijurisdictional transactions from A to Z in an efficient manner.

Our team focuses on Asset and Project Finance, Funds Finance, Acquisition Finance, Real Estate Finance, Structured Finance, Securitisation, Sustainable Finance, Restructuring and Capital Markets. We further focus and assist from a regulatory perspective on any of Banking, Finance, Capital Markets, Restructuring areas of law.

We have extensive experience in acting for a diversity of clients, including banks, arrangers and agents, lenders, listed and non-listed companies, securitisation undertakings, alternative credit providers, venture capitalists, corporates, issuers, real estate funds, private equity houses, project developers, insurers, vendors, government entities, airlines, ship-owners, aircraft and train operating companies, lessors and manufacturers, on cross-border and national finance transactions. We also act as regulatory advisors for financial sector actors and regulated entities mainly with respect to transparency rules, listing rules, capital adequacy, AIFM, MAR, EMIR, MIFID, PSD, ESG etc.

Our specialists have a wealth of local knowledge and are connected to the DLA Piper offices around the world where our clients frequently look to invest. We are multi-lingual, culturally sensitive.



“We are multi-lingual, culturally sensitive, innovative and apply sound commercial judgment to client’s legal and final decisions.”

Tax

With more than 380 tax advisors throughout the world, we offer a client-tailored approach in the structuring of investments funds, private equity or real estate transactions, holding and financing structures. The team is particularly well-known for its knowhow in the alternative asset management industry and for its advice on complex cross-border restructurings and reorganisation of multinational groups. We advise our clients on a full range of tax matters, including corporate income taxation, international tax, VAT, tax litigation, tax controversy, real estate

tax, mutual agreement procedures, VAT, transfer pricing, transfer planning, mandatory exchange of information, DAC6, ATAD or FATCA/CRS.

Our clients include investment managers, private equity and hedge funds, major multinational corporations, pension funds, investment and commercial banks, which we advise in close collaboration with our investment funds, corporate and finance practices to offer a one-stop solution.

Internationally, we have the full support of the DLA Piper tax network, which is one of the largest leading global law firms.



Our global approach to project management enables you to work with one transfer pricing advisor worldwide, giving you the following benefits:

Consistent advice in developing and implementing a practical global transfer pricing policy, as well as supporting and defending the policy in any jurisdiction.

Reduction in time needed to learn about your business, gather pertinent information, draft intercompany agreements and produce reports.

A global project management methodology that enables one project partner to manage communication, deliverables and invoicing on a fully integrated basis.

Intellectual Property and Technology

Our Intellectual Property and Technology team in Luxembourg is part of DLA Piper's global Intellectual Property and Technology group. We have one of the largest IPT practices in the world, comprising nearly 550 lawyers.

In Luxembourg, our IPT group is very active in both local and international associations and working groups regarding FinTechs, GDPR and intellectual property, allowing the team to be at the forefront of the latest information in these fields.

Digital technology is at the heart of the Luxembourg economy. Luxembourg is a globally recognized center of excellence for ICT and positions itself as a trusted data hub in Europe.

Luxembourg is an excellent location which offers many opportunities for startups, SMEs and large enterprises alike.

Through collaboration with DLA Piper's network, we provide sophisticated and highly practical advice for clients wherever they do business.



Litigation

We have the local knowledge to advise you on the specific legal, business, cultural and procedural issues relevant to them.

Our Luxembourg team leverages on the support of a task force of eight cross-practice Luxembourg-based lawyers in tax, corporate, investment funds, capital markets, regulatory, insolvency and intellectual property and technology.

Our lawyers are sector-focused and can assist you to reduce the uncertainties involved in disputes through innovative and commercial resolution strategies and effective case management.

We have the proven ability to deploy large, cross-border teams on major international disputes. Our experience and ability in managing the entire life-cycle of a dispute is unequalled. We handle a significant range of matters in terms of value, complexity and subject, working with you to devise appropriate flexible strategies through transparent collaborative processes. We advise from the outset on the most appropriate way to resolve disputes, whether using traditional means of dispute resolution, such as litigation or arbitration, or alternative methods, such as mediation and expert determination.



“In Luxembourg, our lawyers have a wealth of local knowledge and are connected to the DLA Piper offices around the world where our clients frequently look to invest.”

Our approach to sustainability

We have a strong and established commitment to sustainability.

Being a responsible business is integral to everything we do and part of our identity as an organisation. We are determined to achieve our vision of becoming the leading global commercial law firm, and will do so by conducting business in a way that is consistent with our values and ensuring that our organisation continues to make a positive contribution to the world we live in.

We have embedded a Sustainability and Environmental, Social, and Governance (SESG) approach that is driven from the very top. Strategic direction, expectations and priority areas of focus are set by the Global Board and ultimate responsibility for ensuring we deliver against these is with our Executive Committee and senior stakeholders. We have also established dedicated committees and teams to monitor

progress against targets, challenge behaviour and embed best practice across the firm. Our objective is clear: to ensure that we deliver against our ESG strategic goals.

We are proud to be signatories of the [United Nations Global Compact \(UNGC\)](#). Our support for the initiative underlines our commitment to responsible business.

Diversity and inclusion

Because we believe that a diverse workforce creates value, we launched three International Diversity and Inclusion goals in 2021. We are committed to monitor progress through relevant KPIs and to regularly communicate on achievements.

“Being a Responsible Business is integral to everything we do and part of our identity as an organisation.”

Our goals are:

- For at least 30% of all partners to be women by 2025 and with an aim to double the number of women in our partnership to at least 40% by 2030.
- At least half of future internal partner promotions to come from under-represented groups. This may include but not be limited to gender, ethnicity, ability, sexual orientation and socioeconomics.
- We will monitor our Business Services population to ensure it remains inclusive and representative, and where there are imbalances, address them head-on through proactive and targeted recruitment.



A responsible business

USING our sustainability approach to advise clients holistically, from regulatory compliance to future sustainability strategy.

Working with sustainability professionals and other experts to ensure our advice is holistic, we help clients and communities transition to thrive in a more sustainable future. Our ESG team is at the forefront of these issues and advises

clients on navigating across the Sustainability and ESG spectrum. We apply a sector lens approach to this complex landscape and we don't only focus on legal issues.

At DLA Piper, we advise across the broad scope of sustainable investments, including impact investing and asset management – working with financial institutions, private investors, asset managers and sponsors across the investment management and regulatory landscape. Visit our [website](#) to find out more about our SESG initiatives.

Some of our commitments and programmes include:



Pro Bono

- DLA Piper has a longstanding and deep commitment to giving back. This commitment exists at every level within the firm and is part of our culture.
- We are one of the largest and leading providers of pro bono legal services globally.
- In 2023, our Luxembourg office provided 1025 hours' of pro bono legal support to charities, international and national NGOs, and governments in least developed countries and individuals such as refugees and asylum seekers in Luxembourg through our "Know Your Rights" programme.
- We work on some of the world's most pressing problems, including forcible displacement, the rule of law, gender-based violence and climate change.



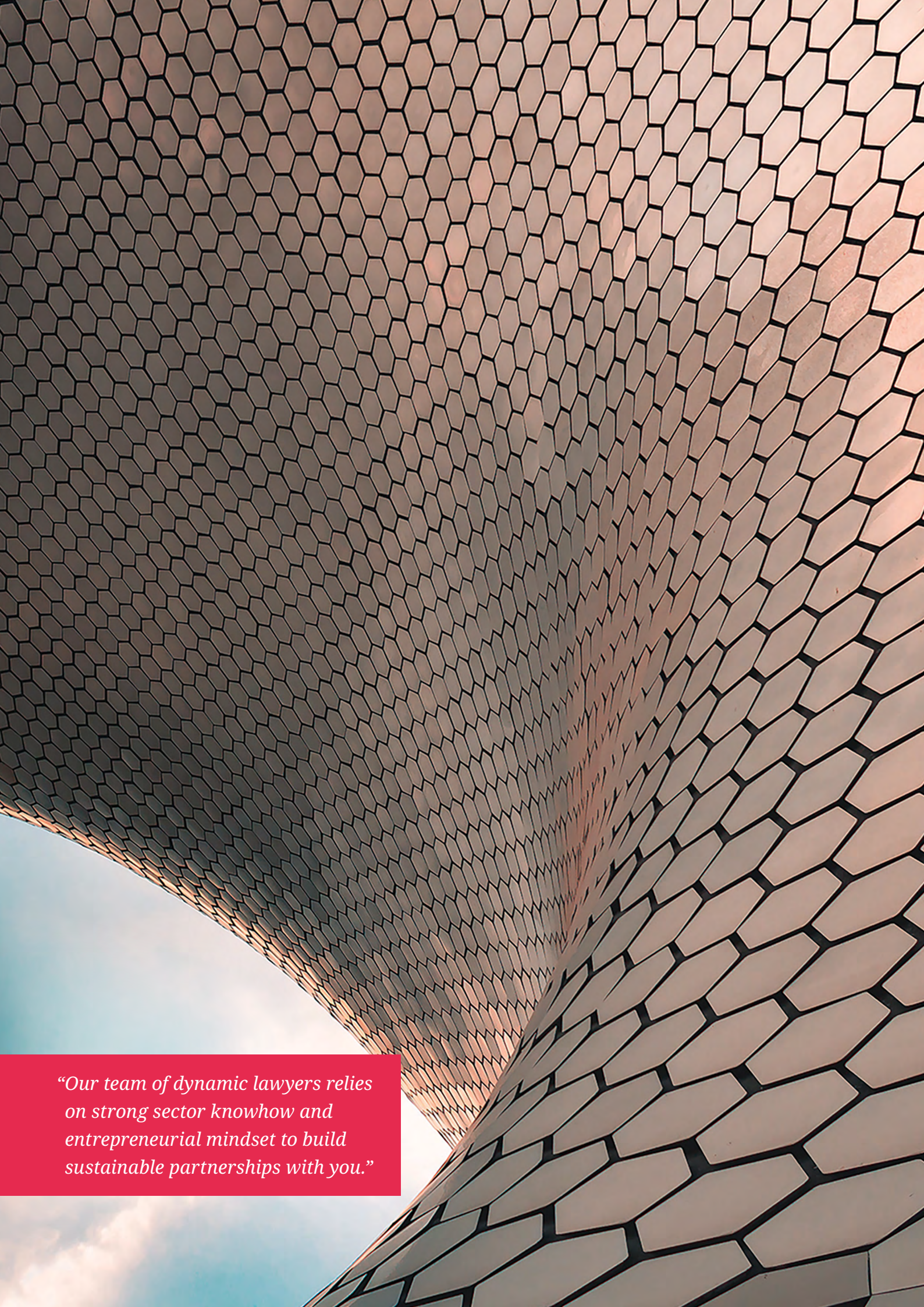
Social Mobility

- We are active members of Dress for Success in Luxembourg, whose mission is to empower women to achieve economic independence by providing a network of support, professional attire and the development tools to help women thrive in work and in life and have supported them since their creation in Luxembourg.
- Head Start Programmes in the UK support students from disadvantaged backgrounds by providing long-term mentoring and exposure to the range of roles available within law firms.
- DLA Piper's Global Scholarship Programme supports outstanding law students from countries that face significant structural impediments to sustainable development.



Environmental

- We strive to be a leader in environmental sustainability and by 2025 we aim to:
 - further reduce energy use by 20%;
 - go beyond the current 50% use of green electricity;
 - reduce overall carbon footprint by 25% including off-setting non client air travel;
 - divert at least 95% of waste from landfill; and
 - ensure all suppliers are aligned to our policies.
- Since 2015, our Luxembourg office has been awarded the SuperDrecksKëscht "Quality Label," an initiative launched by the Luxembourg state within the framework of its duties in terms of waste management. Its activities are approved by the European Commission for having a positive impact on natural resources and climate change.
- Our Luxembourg office is ISO 14001:2015 certified. This certification rewards the continuous improvement of our organisation's environmental performance through a more efficient use of resources and a reduction of waste.



“Our team of dynamic lawyers relies on strong sector knowhow and entrepreneurial mindset to build sustainable partnerships with you.”

Key contacts



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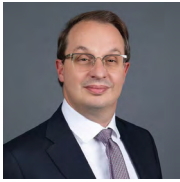
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