

Rödl & Partner

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**DOING BUSINESS  
IN POLAND**

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# Richtung vorgeben

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„Polen, als direktes Nachbarland, gibt deutschen Unternehmen förmlich die Richtung vor. Kurze Transportwege, eine gute Infrastruktur und die dynamische Entwicklung sind nur einige moderne Gründe in diesem Land zu investieren. Seit mehr als 30 Jahren begleiten wir deutsche Unternehmen bei Ihren richtungsweisenden Vorhaben in Polen. Machen Sie sich diesen Erfahrungsschatz zu Nutze!“

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## 1. POLAND – COUNTRY PROFILE

### 1.1 Facts and figures

- AREA – **312,679 km<sup>2</sup>**
- TIME ZONE – **GMT +1**
- POPULATION – **41.5 million**
- CAPITAL – **Warsaw**
- SYSTEM – **Democratic**
- CURRENCY – **polski złoty (PLN)**
- *yearly average rate: EUR 1 = PLN 4.5937*
- OFFICIAL LANGUAGE – **polski (Polish)**
- Date format **DD/MM/YY** or **YY/MM/DD**
- LEGAL SYSTEM - **The Constitution of Poland** is Poland's basic law. The Polish legal system is based on the **rule of law**, governed by the **Civil Code**.
- Normal business hours are from **9:00 am to 5:00 pm** from **Monday to Friday**.



### 1.2 Business environment

The Republic of Poland is situated in **Central Europe**.

Poland is a member state of the **European Union, NATO, the UN, the World Trade Organization, OECD, G6, Council of Europe, Visegrád Group, Weimar Triangle** and belongs to the **Schengen Area**.

Poland's capital and the largest metropolis is **Warsaw**. Other metropolises are **Cracow, Lodz, Wroclaw, Poznan, Gdansk** and **Szczecin**.

Poland is a **representative democracy**, with a president as a head of state. The government structure centres on the Council of Ministers, led by a prime minister.

New legislation needs to be passed by the *Sejm* and the Senate and signed by the President.

The governmental system of Poland is based on the **separation of powers** and checks and balances among the legislative, executive and judiciary branches.

Poland's economy, measured by Gross Domestic Product (GDP), is currently the sixth largest in the European Union by nominal standards, and the fifth largest by purchasing power parity.

Around 60% of the employed population belongs to the tertiary service sector, 30% to industry and manufacturing, and the remaining 10% to the agricultural sector.

The advantages of the Polish economy include strong domestic market, low private debt, low unemployment rate, flexible currency, and not being dependent on a single export sector.

Poland's largest trading partners are Germany, the Czech Republic, the United Kingdom, France and Italy. More than 50% of Polish citizens declare to have at least a basic knowledge of English, followed by German (ca. 40%).





## 2. ESTABLISHING A BUSINESS

### 2.1 What you have to know

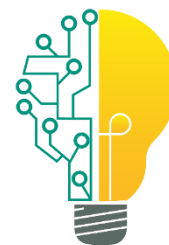
Foreign enterprises can freely choose the legal form of doing business in Poland from among the **seven forms of business** available under the Polish Civil Code and the Code of Commercial Companies.

The legal form which foreigners most frequently choose to conduct business in Poland is **limited liability company** (*spółka z ograniczoną odpowiedzialnością – sp. z o.o.*).

Its main advantages are that it requires a relatively low **minimum share capital** (5,000 zloty), it can start operations as soon as its **articles of association** become effective (i.e. before the company is entered in the commercial register) and its **shareholders are not personally liable** for the company's debts.

A Polish LLC may not be set up by a domestic or foreign one person company. Apart from that, its articles of association have to be certified by a notary.

Foreign investors can also set up branch offices in Poland. From a legal point of view, a **branch office** is not a separate legal entity and its activity is limited to the activity of its foreign parent.



### 2.2 Steps

#### 1. START OF PROCEDURE

1.1.	Preliminary assessment	<p>A preliminary assessment is carried out to identify the basic information about the future company and to collect data necessary for the further process, such as the company's name, registered office (including whether it will be necessary to rent a virtual office), shareholders, etc.</p> <p>At this stage it is also necessary to decide who will manage the accounting and payroll issues and human resources of the future company.</p>
1.2.	A power of attorney is drafted, signed and notarized ( <i>with apostille if needed</i> )	<p>Rödl &amp; Partner is granted a power of attorney to represent the shareholders in the formation of a limited liability company in Poland.</p>
1.3.	The parent's organisational structure is checked to identify the beneficial owner of the Polish company to be established	<p>"Beneficial owner" means any natural person(s) who ultimately own(s) or control(s) the client and/or the natural person(s) on whose behalf a transaction or activity is performed. Information about the beneficial owner must be disclosed in the Polish Register of Ultimate Beneficial Owners (CRBR).</p>

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## 2. DRAFTING AND SIGNING THE ARTICLES OF ASSOCIATION

2.1.	Rödl & Partner drafts the articles of association taking into account the specific needs of the company and its shareholders	The parties agree on the content of the articles of association, including any special rights or arrangements that are necessary for the company's future activities.
2.2.	The articles of association are signed and notarized	Rödl & Partner signs the articles of association on behalf of the shareholders before a notary (to ensure that further deadlines are met, the articles of association are not signed until Rödl & Partner is informed that the company's management board members have obtained electronic signatures).
2.3.	A company in organization is established	Once the articles of association have been signed, a company in organization ( <i>w organizacji</i> ) is established. A company in organization may, in its own name, acquire rights, including ownership of real estate and other rights in rem, incur obligations, sue and be sued. The "in organisation" status ends when the company is entered in the Register of Enterprises of the National Court Register (KRS).

Non-standard procedure in urgent cases		
2.4.	The company in organization applies for registration for VAT and social insurance before applying for entry in the Register of Enterprises of the National Court Register	<i>In cases where the company must start operations (including hiring employees) as soon as possible and there is not enough time to follow the standard company formation procedure, the company in organization can register for VAT with revenue authorities and for social insurance with the National Insurance Institution (ZUS) before filing for entry with the National Court Register. This option allows the company to start operations sooner, but involves higher costs: when filing for registration, the company in organization submits incomplete data which will have to be supplemented later. Apart from that, the application must include an explanation why the company has chosen the non-standard procedure.</i>
2.5.	The procedure for opening a bank account for the company is initiated	A company in organization may enter into contracts in its own name. Therefore, it is possible to start setting up a bank account before registration.  In order to speed up the process, it is best to open an account in a bank in which the shareholder (e.g. a company from the group) already has a bank account. This reduces requirements regarding documentation and personal attendance and helps minimize costs.





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## 3. THINGS TO DO BEFORE APPLYING TO THE NATIONAL COURT REGISTER

3.1.	Other corporate documents are drafted and signed by Management Board Members	List of corporate documents: a) consent to being appointed a Management Board Member; b) a share capital contribution statement; c) lists of shareholders; d) a list of entities authorized to appoint management board members; e) a power of attorney to register the company and to represent it before the registry court and the statistical office; f) a share register; g) a statement on single shareholder status ( <i>if needed</i> ).
3.2.	Personal ID numbers (PESEL) and electronic signatures are obtained for Management Board Members	A PESEL number will be needed to submit declarations to the Register of Ultimate Beneficial Owners and, in the long term, to sign documents related to financial year closing and to approve the company's financial statements. At least one Member of the Management Board should have a PESEL number.
3.3.	Application for company registration is filed with the Register of Enterprises of the National Court Register	At this stage, the company has to apply for registration within 7 days of its incorporation. A management board member should therefore sign the application documents as soon as possible, preferably on the date of signing the incorporation document (the articles of association), and send both the original documents and their scanned copies to us on the same day.

## 4. ENTRY OF THE COMPANY IN THE REGISTER OF ENTERPRISES

4.1.	The company is disclosed in the register	The company is entered in the Register of Enterprises of the National Court Register 2 to 8 weeks of filing the application for registration.
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## 5. THINGS TO DO AFTER THE COMPANY IS ENTERED IN THE REGISTER

5.1.	The beneficial owner is disclosed in the Central Register of Ultimate Beneficial Owners (UBO Register)	The Management Board Members should remember to report the company's ultimate beneficial owner in a notification letter which they should sign and submit to the UBO Register as soon as possible (the letter will be prepared by Rödl & Partner). The reporting deadline is 7 days from the date of the company's registration. Failure to keep this deadline may result in a penalty of up to 1,000,000.00 zloty.
5.2.	A bank account is opened for the company	Before registering with the revenue office, the company must open a bank account in Poland. The procedure should be started after signing the articles of association.
5.3.	Revenue authorities are notified	Within 7 days of registration with the Register of Enterprises of the National Court Register, the company must register with the revenue office and provide it with additional details (e.g. bank account number, legal basis for using the property as the company's registered office (lease / ownership etc.)).
5.4.	The company is registered for VAT	If the company conducts activities that require registration for VAT, Rödl & Partner will prepare an application to be signed by the company's management board and will submit it on behalf of the company to the competent revenue office.

## 2.3 Obtaining state aid for the company

Polish lawmakers have designed special forms of support for new investment projects. The currently available support tools include income tax and real property tax exemptions, cash grants and loans. Moreover, the EU funds budgeted for the years 2021-2027 are expected to be made available in 2022 to enterprises registered in Poland. In this respect it is important to keep in mind the general rule according to which you should apply for state aid before beginning the project.

### **INCOME TAX EXEMPTION**

Currently, under certain conditions, enterprises in Poland may enjoy income tax exemption, irrespective of whether or not they operate in a Special Economic Zone. The exemption is available for 10 to 15 years, and depending on the investment location, it may reach up to 50% of the qualified investment expenditures of a large enterprise.

At the same time, the legislator has set the minimum capital expenditure which an enterprise must declare for a new investment project. The minimum expenditure is determined separately for every district [*powiat*] on the basis of an up-to-date unemployment rate report (the minimum capital expenditure ranges from 10 million zloty to as much as 100 million zloty).

Accounting service providers can also apply for the income tax exemption. The minimum capital expenditure they must declare is 5% of the minimum statutory expenditure.

Apart from declaring the minimum capital expenditure, enterprises which want to enjoy the income tax exemption based on the state aid decision must also declare meeting certain quality criteria. These are sustainable economic and social development criteria, such as maintaining a certain export level or collaboration with trade and vocational schools.

### **GOVERNMENT GRANT**

New investment projects fulfilling the criteria laid down for the minimum capital expenditure, the minimum number of new jobs, the type of business and the business sector, may benefit from financial support in form of a cash grant based on an agreement signed between the investor and the minister responsible for economic affairs.

### **LOANS FOR ECO-FRIENDLY PROJECTS**

Enterprises investing in renewable energy sources, energy efficiency, reduction of materials or waste, etc. may be awarded loans with preferential interest rates, and in some cases, partially non-repayable loans.

### **SUPPORT FROM EU FUNDS**

Starting from 2023, different support programmes co-financed from the EU budget for the years 2021-2027 offer a wide range of returnable and non-returnable funding opportunities for companies, such as cash grants or preferential loans. Several support programmes will be implemented at the regional and national level.

The lion's share of the funds will go to R&D and eco-friendly projects, notably, renewable energy projects. The support may differ based on the region of the investment as well as on the enterprise status (small, medium-sized, large).





## 3. EMPLOYMENT LEGISLATION

Poland offers foreign enterprises excellent access to a **well-educated** population at **competitive labour costs**.

Polish law particularly protects workers' rights and is restrictively interpreted by Polish courts. The main legislative act governing the rights of employees is the **Labour Code**.

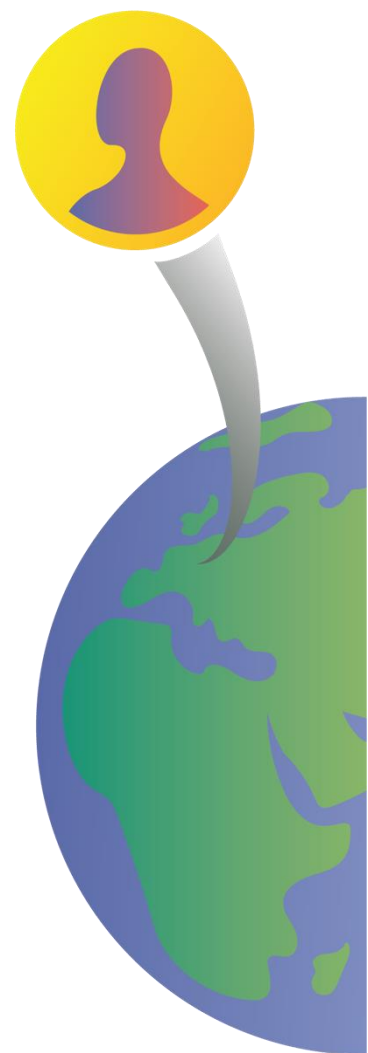
Each **employment contract has to comply with the conditions set out in Polish labour law**. Any contractual provision less favourable than the corresponding provision of labour law is by default replaced with the labour law provision, whereas contractual provisions more favourable than labour law provisions remain binding.

The **basic rules of employment** in Poland include:

- Gross minimum wage since 01/2023 - **3,490 zloty**, and from 07/2023 - **3,600 zloty**
- working hours - **8 hours per day/40 hours per week**
- holiday leave - **20 or 26 days** (depending on total employment duration)
- sick leave - the employer pays sick pay of 80% of the salary for the first 33 days of the employee's sick leave. After this period, the sick pay is financed by the Social Insurance Institution (ZUS).

**As part of its key responsibilities, the employer has to:**

- fulfil duties related to the regular medical examination of employees to check their ability to work,
- conduct occupational health and safety training before allowing a new employee to work,
- keep employee documentation in accordance with Polish law (in paper or digital form),
- conclude a written employment contract and let new employees familiarize themselves with the rules of work in their workplace,
- register employees with the ZUS, submit declarations to ZUS, and pay social insurance contributions,
- pay personal income tax and prepare additional returns and reports to be filed with the revenue office,
- submit declarations to the Funds that manage the Employee Capital Plans (PPK) - employees' long-term savings schemes, and/or to the State Fund for Rehabilitation of the Disabled (PFRON).



## 4. TAXATION

### 4.1 Personal income tax (PIT)



#### **CONTRACT OF EMPLOYMENT**

tax brackets:

tax-free – income up to 30,000 zloty;

12% – income up to 120,000 zloty;

32% – income in excess of 120,000 zloty.

#### **PERSONAL SERVICES**

(e.g. remuneration of members of management and supervisory boards, managerial contracts, contracts of mandate):

tax brackets:

tax-free – income up to 30,000 zloty;

12% – income up to 120,000 zloty;

32% – income in excess of 120,000 zloty.

#### **BUSINESS ACTIVITY**

tax brackets:

tax-free – income up to 30,000 zloty;

12% – income up to 120,000 zloty;

32% – income in excess of 120,000 zloty;

or a flat rate of 19% (5% on income from certain intellectual property rights),

or flat tax on gross income (tax rates ranging from 2% to 17% depending on the type of business activity)

The taxpayer chooses one of the above taxation options.

#### **PRIVATE TENANCY (outside of business activity)**

8.5% – income up to 100,000 zloty;

12.5% – income in excess of 100,000 zloty.

#### **CAPITAL GAINS (e.g. income from disposal of shares, loan interest, dividends)**

19%.

#### **OTHER SOURCES**

tax brackets:

tax-free – income up to 30,000 zloty;

12% – income up to 120,000 zloty;

32% – income in excess of 120,000 zloty.

Income taxed using the tax brackets is cumulated, i.e. the total amount is subject to tax.

## 4.2 Corporate income tax (CIT)

19%

9% (available to small taxpayers with sales revenues of up to 2,000,000 euro under certain conditions); additional start-up relief for small taxpayers is also available

0.035% monthly, calculated on the initial value of the building less 10 million zloty - applies to commercial lease of real properties

5% applicable to income from eligible IP - if the enterprise uses the IP Box relief  
19% - dividends (exemption possible)  
10% - the so-called minimum tax

## 4.3 VAT

23%

8%

- foodstuffs,
- goods normally used in agriculture,
- goods related to health protection,
- press, e-press
- newspapers, daily newspapers
- other goods (e.g. bottled water, books, CDs),
- forestry services,
- municipal services, i.e. water supply, sewage disposal and treatment, waste collection, sanitation, green space management,
- passenger transport services,
- accommodation services,
- veterinary services,
- education, culture, sports, entertainment and recreation services,
- hairdressing, tailoring, funeral services,
- housing construction services.

5%

- basic foodstuffs, i.e. bread, cereal products, dairy products, meat preparations and juices,
- books, including e-books,
- regional and local printed magazines,
- personal care products.



## 4.4 Withholding TAX

- dividends and other proceeds (income) from participation in the profits of legal entities having their registered office or management in Poland: 19%
- interest: 20%
- royalties (among other things, revenues from: copyrights or related rights, rights to inventions, trademarks and ornamental designs, know-how, rights to use industrial, commercial or scientific equipment): 20%
- revenues from certain intangible services (i.e.: consultancy, bookkeeping, market research, legal services, advertising, management and control, data processing, recruitment of employees and personnel acquisition, guarantees and sureties and similar services): 20%
- revenues from fees for the transport of cargo and passengers accepted for carriage in Polish ports by foreign commercial maritime operators (excluding transit cargo and passengers) and revenues earned by foreign air carriers: 10%
- revenues from services related to performing visual arts, entertainment or sports activities carried out by legal / natural persons established abroad, organized through natural persons or legal persons operating in the artistic, entertainment or sports event business in Poland: 20%
- some revenues of natural persons, from e.g. performing functions in a management board, supervisory board or other governing bodies of legal entities, from services performed under a contract of mandate or a contract for specific work [*umowa o dzieło*] (if certain conditions are met), from enterprise management contracts, management agreements or similar contracts, from personal services rendered in the area of arts, literature, science and education: 20%
- the rules of taxation can be modified by applying a double taxation avoidance agreement (DTAA) (reduced rate, option not to withhold the tax under a relevant DTAA)
- dividends and other revenues from share in profits of a legal entity can be exempt from tax under the Parent-Subsidiary Directive
- interest and royalties can be exempt from tax under the Interest and Royalties Directive
- in order to apply the DTAA or enjoy WHT exemption, the registered office/place of residence of the beneficial owner must be confirmed with a certificate of residence (or other formal requirements must be met, as the case may be)
- tax withholding agents are required to exercise due care when checking the conditions for applying a reduced withholding tax rate or withholding tax exemption, or for withholding no tax, as provided for in the relevant DTAA
- the statutory definition of "beneficial owner" must be kept in mind
- "pay and refund" mechanism applies to payments of dividends, interest, royalties exceeding 2 million zloty in a tax year to associated enterprises (there are certain exceptions to that mechanism)





## 4.5 Other



### SOCIAL INSURANCE CONTRIBUTIONS

Rates of social insurance, health insurance and various fund contributions:

- Insurance type Contributions paid by employee (%) | Contributions paid by employer (%) | Total
- retirement pension insurance 9.76 % | 9.76 % | 19.52 %
- disability pension insurance 1.50 % | 6.50 % | 8.00 %
- sickness insurance 2.45 % | - | 2.45%
- accident insurance - | 0.67 % - 3.33% | 0.67 % - 3.33 %\*
- health insurance 9.00 % | - | 9.00 %
- Labour Fund - | 2.45 % | 2.45 %
- Guaranteed Employee Benefits Fund - | 0.10 % | 0.10 %

\* Percentage rate of accident insurance is different for various contribution payers and depends on the occupational risks and their effects in a company.

### SOLIDARITY TAX

- 4% of a natural person's annual income exceeding 1,000,000 zloty (approx. 215,000 euro) in a tax year.
- refers to: income earned from employment (and other sources of taxation at progressive tax rates), self-employment (including business activities taxed at the 19% flat rate), and certain capital gains income (excluding dividends and interest income).

### REAL PROPERTY TAX

Enterprises must pay tax on the structures they own/possess. The tax rate is 2% of the structure's book value. Structures are e.g.:

- bridges;
- viaducts;
- utility infrastructure, e.g. waterways and water supply network;
- landfill sites;
- sport structures;
- free standing industrial facilities.

In the case of premises and buildings, tax rates are set by every municipality by way of resolution, but they cannot exceed the statutory limits. The tax rates are set depending on how premises and buildings are used and they are as follows:

- from 1.00 zloty per 1 m<sup>2</sup> of usable area
- up to 28.78 zloty per 1 m<sup>2</sup> of usable area used for business purposes.

A municipality can exempt certain types of real properties, including structures, from tax.

### LAND TAX

Tax rates are set by every municipality by way of resolution, but they cannot exceed the statutory limits. The tax rates are set depending on the purpose and type of land and they are as follows:

- from 5.79 zloty per 1 ha of area under running waters;
- up to 1.16 zloty per 1 m<sup>2</sup> of area used for business purposes.

A municipality can resolve to exempt certain types of land from tax.

Agricultural and forestry land is subject to tax according to separate principles. The tax amounts to:

- 71.10 zloty per 1 ha of forestry land
- 185.12 zloty per 1 ha of agricultural land.

## 5. ACCOUNTING AND REPORTING



According to the Polish Accounting Act, companies must keep their books of account in a reliable and verifiable manner, error-free, and on an ongoing basis. The books must be kept in Polish currency and in the Polish language.

Companies have to prepare financial statements within 3 months of the end of every financial year. The financial statements must be approved by the ordinary meeting of shareholders within 6 months of the end of the financial year for which they were prepared.

Financial statements must be prepared in electronic format, in compliance with the requirements of the Accounting Act. They must be signed with a qualified electronic signature by each member of the company's management board and the person responsible for the company's accounting.

Once the financial statements are properly signed and approved, they must be submitted to a publicly accessible financial document repository.

In some cases, financial statements have to be audited by an independent auditor. This applies to companies which employed annually, on average, at least 50 people, and whose total assets on the balance sheet amounted to the equivalent in Polish currency of at least 2,500,000 euro or whose net revenue from sale of merchandise and products and from financial operations amounted to the equivalent in Polish currency of at least 5,000,000 euro, at the end of the financial year.

The Accounting Act allows small and micro entities to prepare simplified financial statements.

Small and micro businesses are entities which did not exceed at least two of the three following threshold amounts in the current and preceding financial year:

	<b>SMALL</b>	<b>MICRO</b>
total assets on the balance sheet at the end of the financial year	<b>25,500,000 zloty</b>	<b>1,500,000 zloty</b>
net income from sale of merchandise and products for the financial year	<b>51,000,000 zloty</b>	<b>3,000,000 zloty</b>
average annual full-time employment	<b>50 people</b>	<b>10 people</b>

Small entities may generally prepare their financial statements, including notes to the balance sheet and income statement, and information about employment, in a more concise format than larger companies. Financial statements of micro entities are still shorter and only contain notes to the balance sheet.

Small and micro entities need not prepare a statement of changes in equity and a cash flow statement if their financial statements are subject to mandatory audit by a statutory auditor.

## 6. RÖDL & PARTNER IN POLAND

### 6.1 How can we help?

In Poland we have been open for business since 1992. Here Rödl & Partner enjoys the reputation of a leader in foreign investment advice.

We advise businesses from all sectors and industries. Our German standards translate into reliability and quality of our services, which we provide in Polish, German and English, and to some extent also in Spanish, French and Italian.

We are providing integrated professional services in the area of [audit](#), [Business Process Outsourcing](#), [tax & legal advice](#), [business consulting](#) and [cybersecurity](#).

Our offices in Cracow, Gdansk, Gliwice, Poznan, Warsaw and Wroclaw offer the following advisory services:



over 500 colleagues - 6 offices - 1 common goal

<b>AUDIT</b>	<ul style="list-style-type: none"> <li>- Audit of annual and consolidated financial statements, interim reviews</li> <li>- Financial and performance audits</li> </ul>	<ul style="list-style-type: none"> <li>- International accounting, reporting</li> <li>- Expert opinions, special audits and assurance services</li> </ul>
<b>BPO</b>	<ul style="list-style-type: none"> <li>- Financial accounting</li> <li>- Year-end closing</li> <li>- Regular accounting advice</li> </ul>	<ul style="list-style-type: none"> <li>- Tax returns</li> <li>- Payroll accounting</li> </ul>
<b>TAX</b>	<ul style="list-style-type: none"> <li>- PIT</li> <li>- CIT</li> <li>- Tax compliance</li> <li>- Day-to-day tax advice</li> <li>- Property taxes</li> <li>- Turnover taxes</li> </ul>	<ul style="list-style-type: none"> <li>- Transfer pricing</li> <li>- Customs &amp; excise</li> <li>- Transaction advice, due diligence and tax reviews</li> <li>- Special economic zones</li> <li>- Tax reliefs</li> <li>- International taxation</li> </ul>
<b>LEGAL</b>	<ul style="list-style-type: none"> <li>- Day-to-day legal advice</li> <li>- Transaction advice</li> <li>- Restructuring and transformations</li> <li>- Due diligence and legal review</li> <li>- Real estate and investments</li> <li>-</li> </ul>	<ul style="list-style-type: none"> <li>- Court and arbitration proceedings</li> <li>- Special economic zones</li> <li>- Renewable energy</li> <li>- Individual and collective labour law</li> <li>- Intellectual and industrial property law</li> </ul>
<b>CYBERSECURITY &amp; NEWTECH</b>	<ul style="list-style-type: none"> <li>- Application audit</li> <li>- Network and infrastructure audits</li> <li>- Social engineering testing</li> <li>- IT security training</li> <li>- Information security management</li> </ul>	<ul style="list-style-type: none"> <li>- Risk and incident management</li> <li>- Penetration tests</li> <li>- GDPR (compliance audit, implementation, training, DPO)</li> <li>- Blockchain</li> </ul>

## 7. PARTNERS IN POLAND



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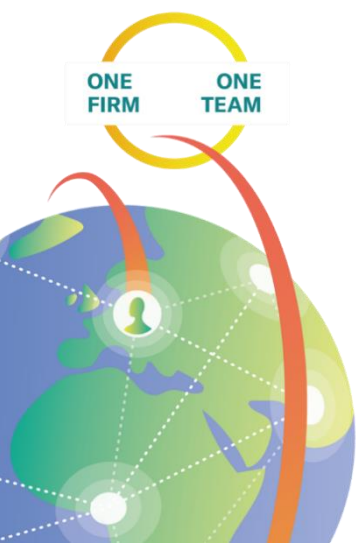
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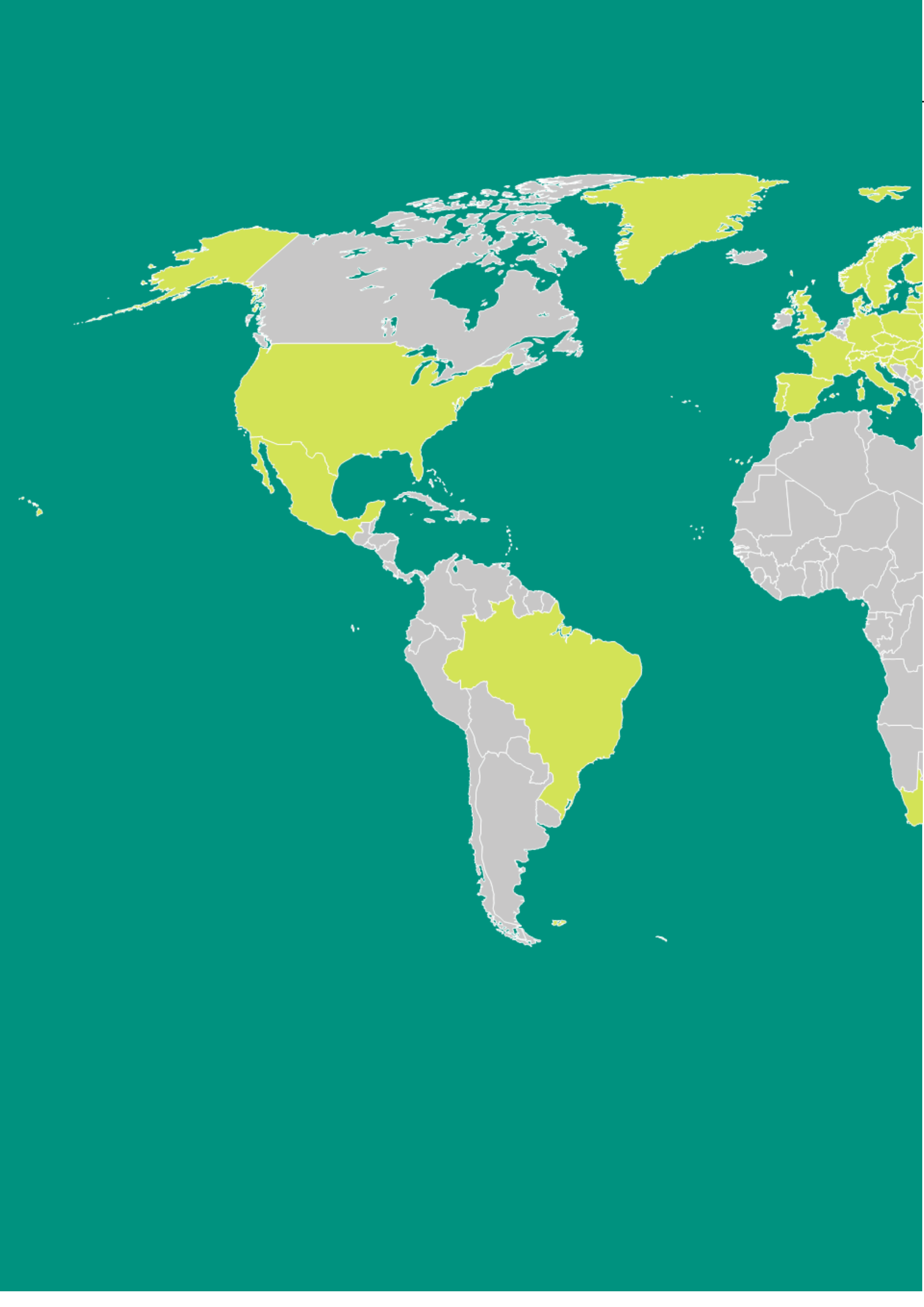


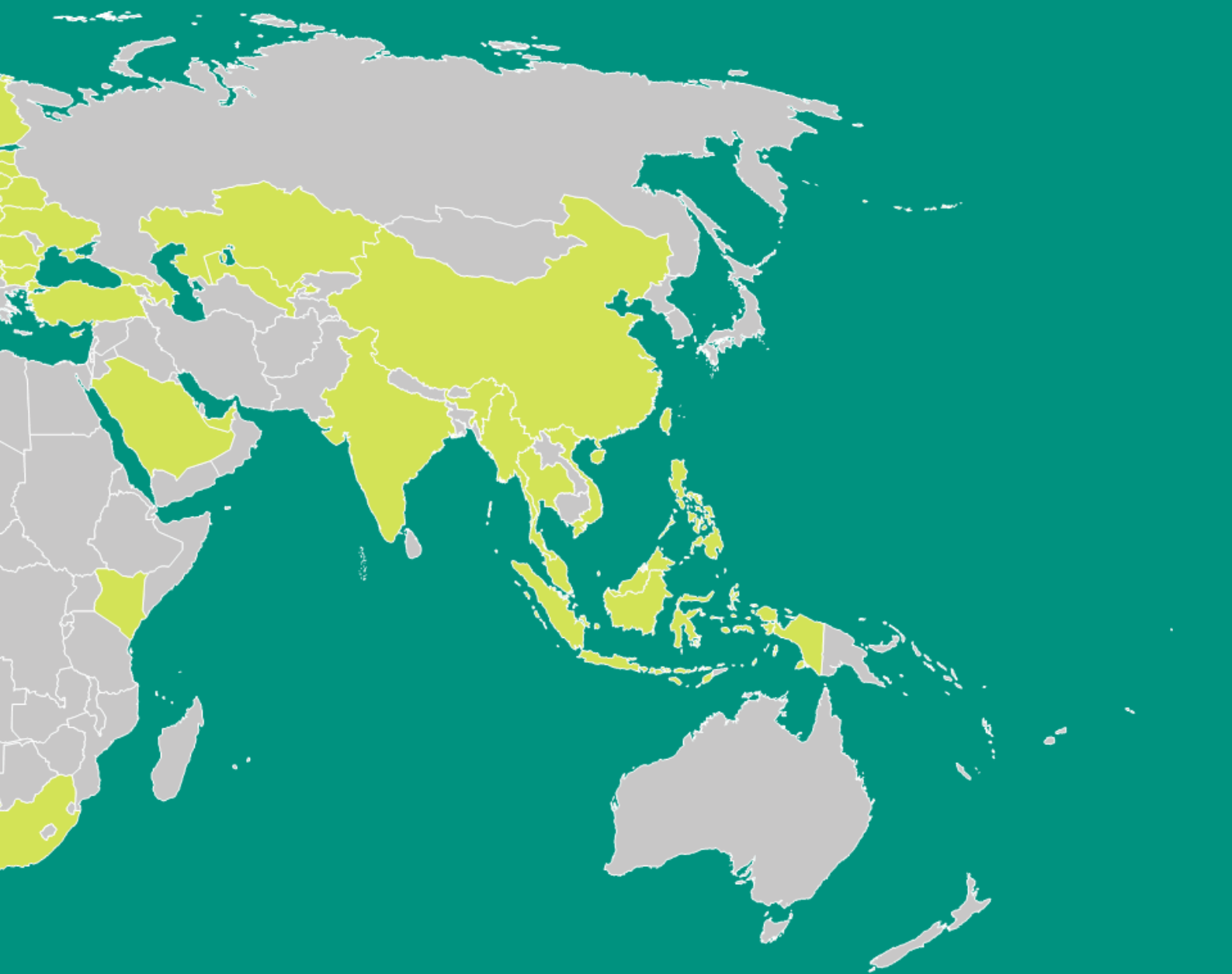
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## 8. RÖDL & PARTNER WORLDWIDE

As attorneys, tax advisers, management and IT consultants and auditors, we are present with more than 100 own offices in around 50 countries. Worldwide, our clients trust our more than 5,500 colleagues.

The history of Rödl & Partner goes back to its foundation as a solo practice in 1977 in Nuremberg. Our aspiration to be on hand wherever our internationally-active clients are led to the establishment of our first own offices, commencing with Central and Eastern Europe in 1991. Alongside market entry in Asia in 1994, the opening of offices in further strategic locations followed, in Western and Northern Europe in 1998, USA in 2000, South America in 2005 and Africa in 2008.

Our success has always been based on the success of our German clients: Rödl & Partner is always where its clients see the potential for their business. Rather than create an artificial network of franchises or affiliates, we have chosen to set up our own offices and rely on close, multidisciplinary and cross-border collaboration among our colleagues. As a result, Rödl & Partner stands for international expertise from a single source. Our conviction is driven by our entrepreneurial spirit that we share with many, but especially German family-owned companies. They appreciate personal service, and value an adviser they see eye to eye with.

Our 'one face to the client' approach sets us apart from the rest. Our clients have a designated contact person who ensures that the complete range of Rödl & Partner services is optimally employed to the client's benefit. The 'caring partner' is always close at hand; they identify the client's needs and points to be resolved. The 'caring partner' is naturally also the main contact person in critical situations.

We also stand out through our corporate philosophy and client care, which is based on mutual trust and long-term orientation. We rely on renowned specialists who think in an interdisciplinary manner, since the needs and projects of our clients cannot be separated into individual professional disciplines. Our one-stop-shop concept is based on a balance of expertise across the individual service lines, combining them seamlessly in multidisciplinary teams.

### ONE team – ONE firm

Rödl & Partner is not a collection of accountants, auditors, attorneys, management and tax consultants working in parallel. We work together, closely interlinked across all service lines. We think from a market perspective, from a client's perspective, where a project team possesses all the capabilities to be successful and to achieve the client's goals. Our interdisciplinary approach is not unique, nor is our global reach or our particularly strong presence among family businesses. It is the combination that cannot be found anywhere else – a firm that is devoted to comprehensively supporting German businesses, wherever in the world they might be.



# Rödl & Partner

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