

Rödl & Partner

M&A YEAR- BOOK 2022

International and interdisciplinary transaction consulting



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Dear business partner,

The successful development of Rödl & Partner's M&A division continued in 2022 too!

We would like to thank our clients who have placed their trust in us for a wide variety of tasks and ensured that we can look back on another successful M&A year in 2022! In the financial year 2022, Rödl & Partner was able to accompany 311 (previous year 320) completed transactions. This means that we were even able to develop slightly better than the market, which, according to the study "Deal Drivers: EMEA FY 2022" by Mergermarket, declined by 4% in terms of the number of transactions.

It should be noted that we at Rödl & Partner have a very stable M&A business overall. There are no or only slight shifts in all key figures compared to the previous year:

- ◆ The target companies within the advised transactions come from a total of 33 (previous year: 32) countries.
- ◆ 66% (previous year: 68%) of our transactions have a transaction volume of up to EUR 10 million.
- ◆ As far as the sectors of the target companies are concerned, traditional industrial sectors continue to lead unchallenged with 29% (previous year: 28%), ahead of services 16% (previous year: 17%) and TMT 15% (previous year: 17%). However, transactions related to the health sector stand out doubling to 15%.
- ◆ Europe, Asia, North and South America, Africa and Australia - we are active on all continents.
- ◆ 55% of our clients come directly from Germany. But this also means that almost half of our clients come from abroad.

It is particularly noteworthy that the number of specialist areas used by our clients continued to increase significantly. Approximately 80% (previous year: 67%) of all our recorded transactions make use of at least 2 of the specialist areas we offer!

This data also reflects the fact that our strengths - international and interdisciplinary advice on a transaction - are meeting our clients' need to obtain all or essential services on M&A transactions from a single source. As one of the leading M&A advisors, we are a reliable and strong partner for the German, often internationally active SME sector in an environment that continues to move fast.

We are confident that the good start into the current financial year 2023 will continue and that we will have another successful M&A year.

Yours,



MICHAEL WIEHL



PETER LÄNGLE

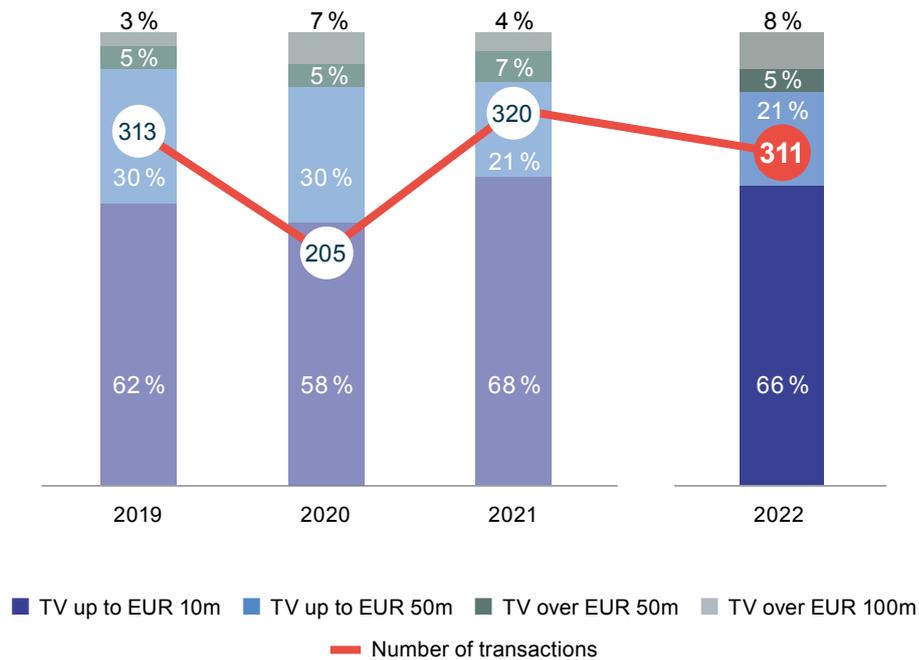


BJÖRN STÜBIGER

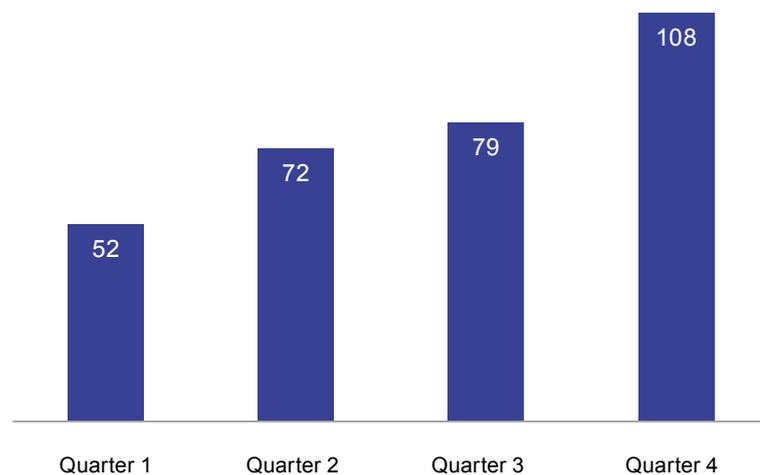
OUR MANDATE STRUCTURE

Rödl & Partner is one of the leading M&A consultancies in the small- and mid-cap sector in Germany.

BREAKDOWN ACCORDING TO TRANSACTION VOLUME AND NUMBER

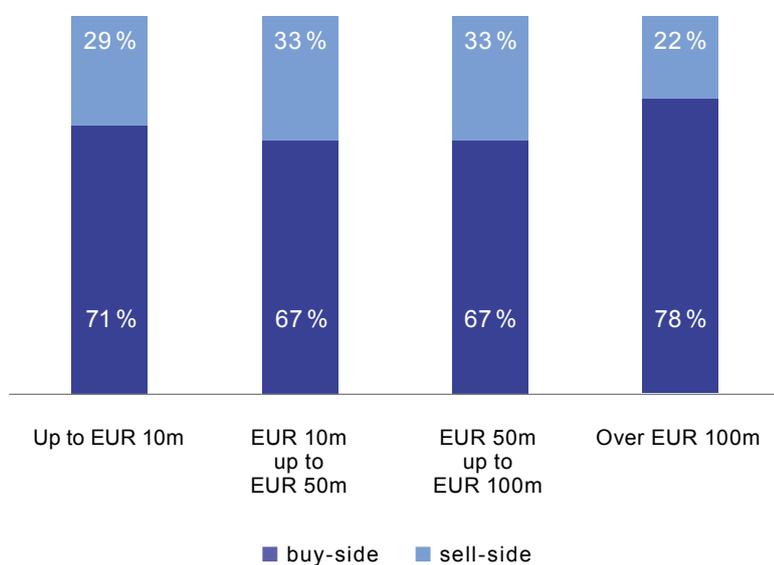


NUMBER OF DEALS PER QUARTER IN 2022

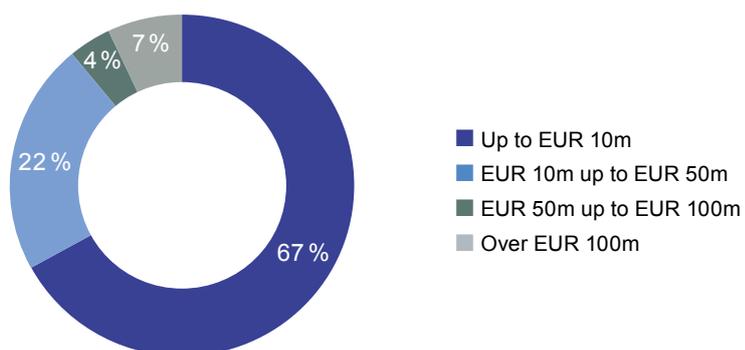


OUR MANDATE STRUCTURE

BREAKDOWN BUY-/SELL-SIDE



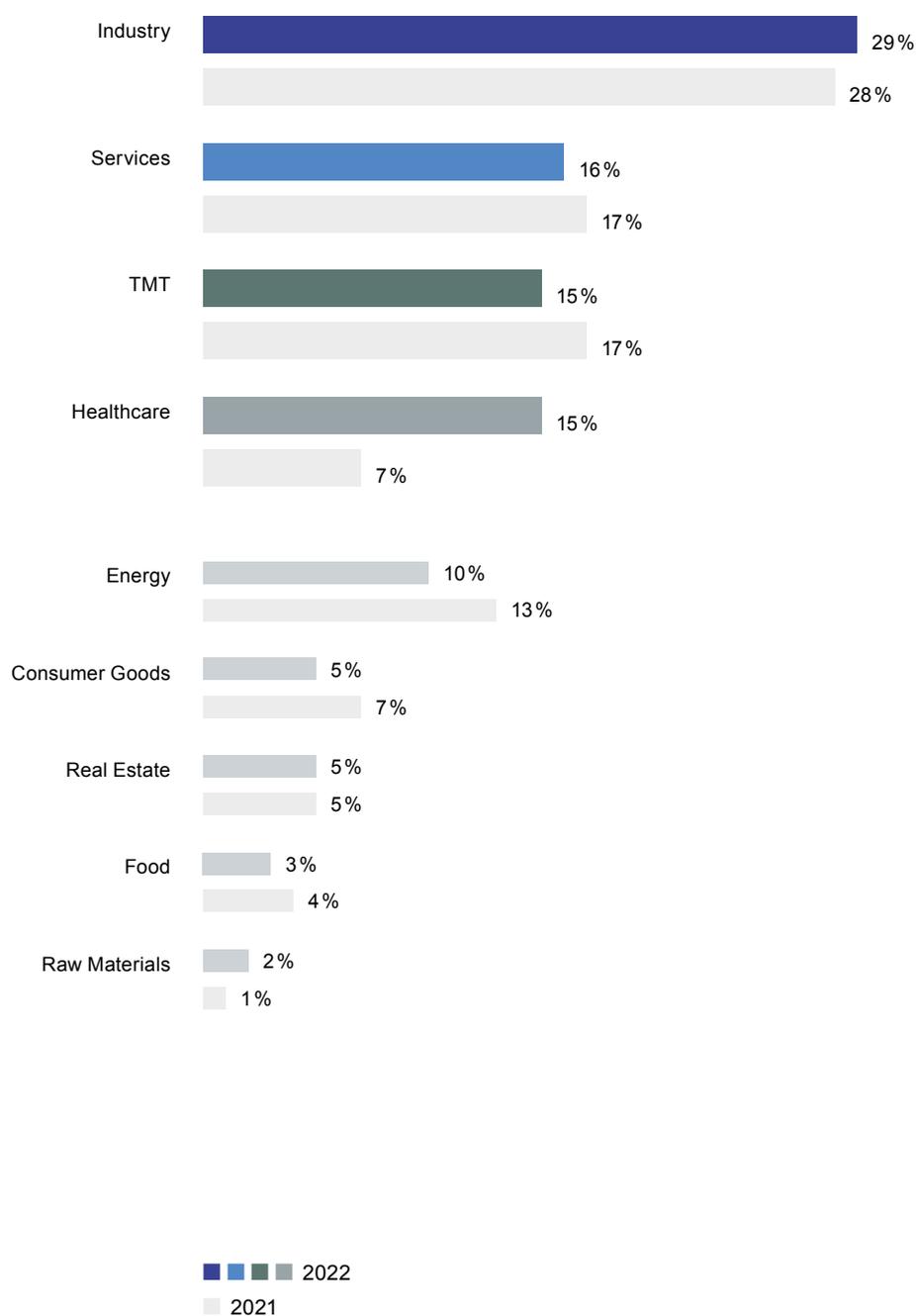
BREAKDOWN ACCORDING TO REVENUE OF TARGET COMPANY



M&A DEALS BY SECTOR

Rödl & Partner has interdisciplinary transaction expertise in a variety of industrial sectors. The focus of our consulting services is not so much on the sectors themselves but rather on the characteristics of our clients – family-owned companies with international operations.

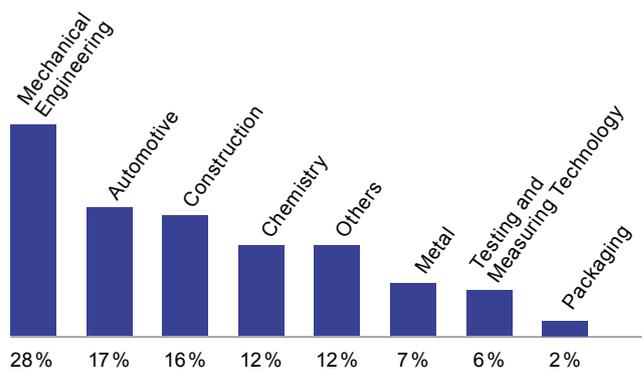
BREAKDOWN OF THE TRANSACTIONS ACC. TO SECTOR OF TARGET COMPANY



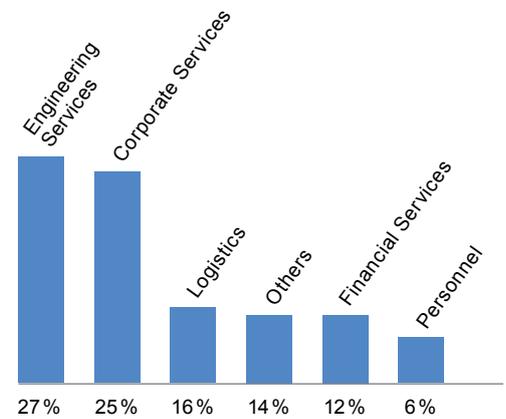
M&A DEALS BY SECTOR

SUB-SECTORS OF THE MOST IMPORTANT AREAS

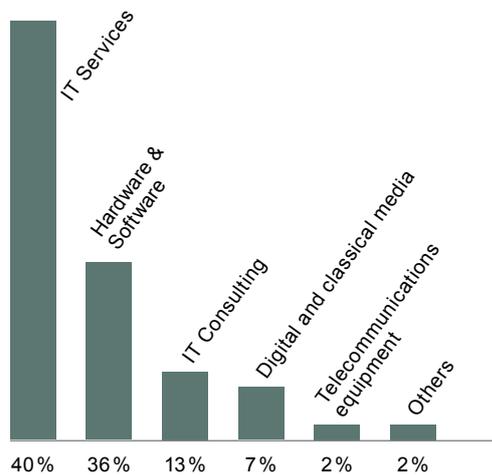
INDUSTRY



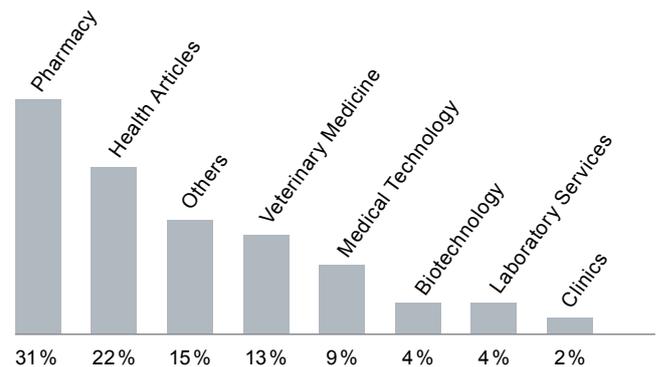
SERVICES



TMT



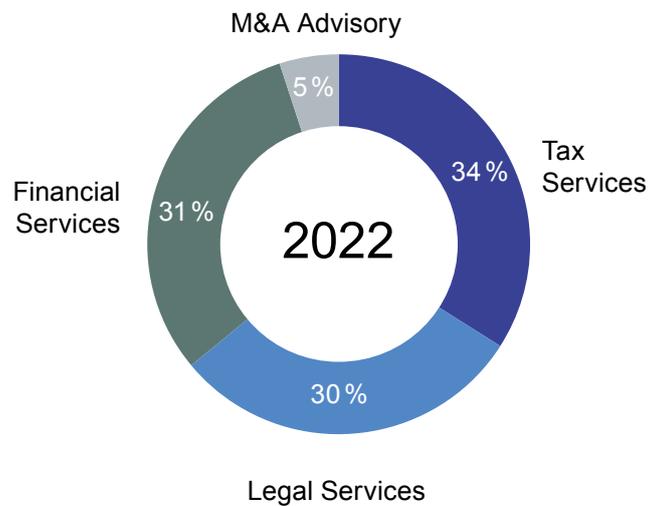
HEALTHCARE



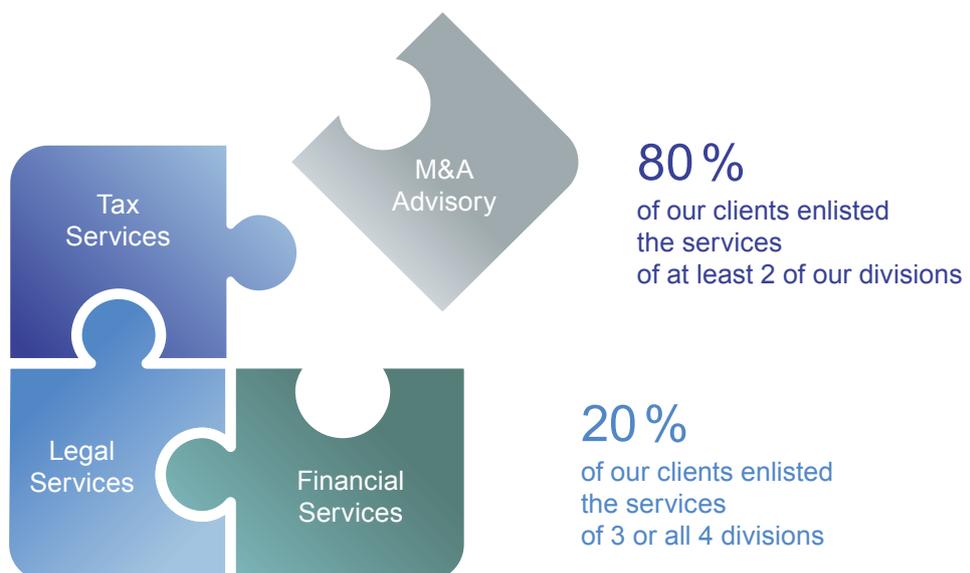
M&A DEALS BY BUSINESS UNIT

In the course of transaction consulting it quickly becomes clear how we work – across all service lines and closely integrated. Our interdisciplinary project teams achieve an above average rate of success.

BREAKDOWN OF SERVICES



USE OF RÖDL & PARTNER SERVICES



M&A DEALS BY BUSINESS UNIT

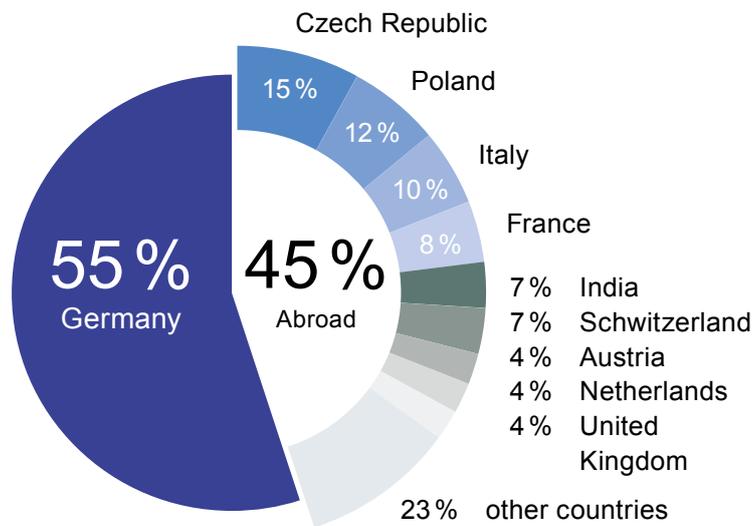
Clients value the multidisciplinary approach of Rödl & Partner.

BREAKDOWN OF THE CONSULTING OBJECT (MULTIPLE SELECTION POSSIBLE)

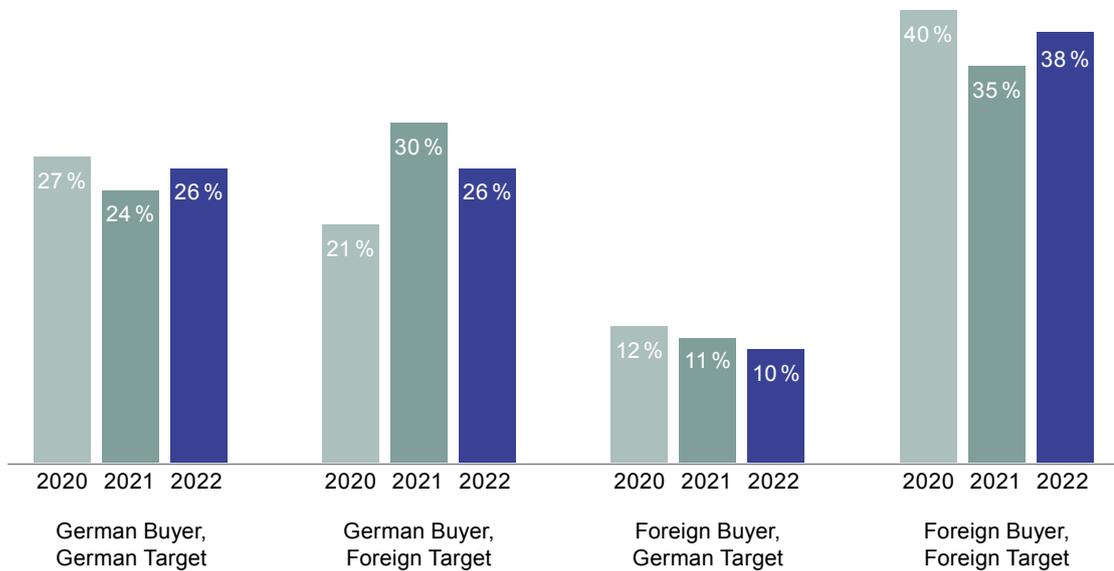


Internationality is one of the decisive drivers of M&A activities.

BREAKDOWN ACCORDING TO COUNTRY OF CLIENT

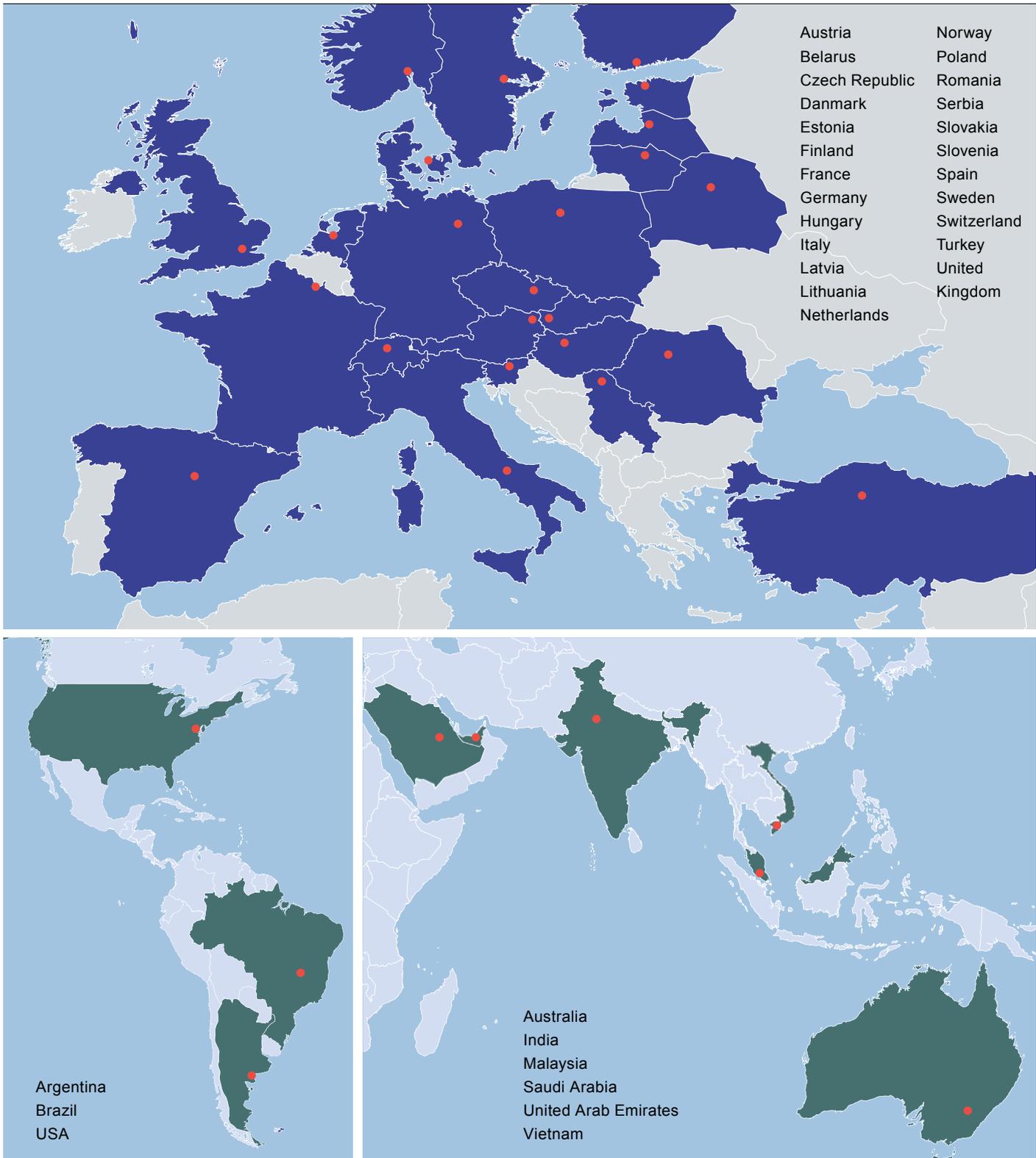


BORDERLESS M&A ACTIVITIES



TARGET GLOBAL, CONSULTING LOCAL

With our transaction expertise, the whole world is our home.



NATIONAL M&A REFERENCES – EXTRACT

Q1/2022



Advisor to Südpack Holding GmbH on a cooperation with CARBOLIQ GmbH

Rödl & Partner
Germany

Q1/2022



Advisor to Equitix Infrastructure Investment Limited on the acquisition of Geothermische Kraftwerksgesellschaft Traunreut mbH

Rödl & Partner
Germany

Q1/2022



Advisor to Active Fiber Systems GmbH on the sale of a majority stake to TRUMPF Lasertechnik GmbH

Rödl & Partner
Germany

Q2/2022



Advisor to EOS Capital Partners GmbH on the sale of Variotech Holding GmbH to GIMV NV

Rödl & Partner
Germany

Q2/2022



Advisor to the majority shareholder of evon Smart Home GmbH on the sale of shares to Hiquel- Elektronik- und Analgenbau GmbH.

Rödl & Partner
Germany

Q2/2022



Advisor to Q_Perior AG on the acquisition of the FMC Feindt Management Consulting GmbH

Rödl & Partner
Germany

Q2/2022



Advisor to Ufenau Capital Partners AG on the acquisition of Motoren AG Feuer

Rödl & Partner
Germany

Q2/2022



Advisor to the shareholders of Photon Energy GmbH on the sale to Hitachi Industrial Equipment Systems Co. Ltd.

Rödl & Partner
Germany

Q3/2022



Advisor to CHR Diener GmbH on the sale to Gilde Healthcare Partners GmbH

Rödl & Partner
Germany

Q3/2022



Advisor to Sartorius AG on the acquisition of Albumedix Ltd.

Rödl & Partner
Germany

Q3/2022



Advisor to Avia Pharma Germany GmbH on the acquisition of Allergika Pharma GmbH

Rödl & Partner
Germany

Q3/2022



Advisor to CHG-Meridian AG on the acquisition of a minority stake of Hemmersbach Holding GmbH

Rödl & Partner
Germany

NATIONAL M&A REFERENCES – EXTRACT

Q3/2022



Advisor to Unigestion SA on the acquisition of a majority stake of AF Zeit für Brot GmbH

Rödl & Partner
Germany

Q3/2022



Advisor to AUCTUS Capital Partners AG on the acquisition of Braunschweigischen Maschinenbauanstalt AG

Rödl & Partner
Germany

Q4/2022



Advisor to Heinz Schuller KG on the sale to Lifco AB

Rödl & Partner
Germany

Q4/2022



Advisor to Proaesthetic GmbH on the sale to Bergman Clinics BV

Rödl & Partner
Germany

Q4/2022



Advisor to Greenplan GmbH on the sale to Ehrhardt Partner Group GmbH & Co. KG

Rödl & Partner
Germany

Q4/2022



Advisor to Mutares SE & Co. KGaA on the acquisition of Steyr Motors Betriebs GmbH and Steyr Motors Immo GmbH

Rödl & Partner
Germany

Q4/2022



Advisor to Primrose Investments GmbH on the sale of Cubeware GmbH to Insightsoftware Deutschland GmbH

Rödl & Partner
Germany

Q4/2022



Advisor to E3 Holding AG on the acquisition of Konrad Böhnlein GmbH & Co. KG

Rödl & Partner
Germany

Q4/2022



Advisor to Viessmann Gruppe SE on the acquisition of a minority stake of AQOTEC GmbH

Rödl & Partner
Germany

Q4/2022



Advisor to AUCTUS Capital Partners AG on the sale of the PharmaLex GmbH to AmerisourceBergen Corporation

Rödl & Partner
Germany

Q4/2022



Advisor to Winkelmann Flowforming Beteiligungsgesellschaft mbH on the acquisition of Stöh Armaturen GmbH & Co. KG

Rödl & Partner
Germany

Q4/2022



Advisor to Collogia AG on the sale to Affinis AG

Rödl & Partner
Germany

INTERNATIONAL M&A REFERENCES – EXTRACT

Q1/2022



Advisor to GI Group Holding on the acquisition of STATO Group

Rödl & Partner
Brasil

Q1/2022



Advisor to GyanSys Inc. on the acquisition of SouthEnd Group Corporation

Rödl & Partner
Brasil

Q1/2022



Advisor to Sievert Baustoffe GmbH on the acquisition of Sakret CZ k.s.

Rödl & Partner
Czech Republic

Q1/2022



Advisor to Kuhn Holding Gesellschaft mbH on the acquisition of MARCOM R.M.C. 94 SRL

Rödl & Partner
Romania

Q1/2022



Advisor to Omya Management AG on the acquisition of Hall Technologies Inc.

Rödl & Partner
USA

Q2/2022



Advisor to Cyberalarm S.r.l. on the sale of a minority stake of Atlantica Cybersecurity S.r.l. to Smart 4 Engineering SAS

Rödl & Partner
Italy

Q3/2022



Advisor to Lindner SE on the acquisition of Stangl Technik Cesko SP. Z.o.o

Rödl & Partner
Czech Republic

Q3/2022



Advisor to Global Eastern Wine Holding GmbH on the acquisition of a majority stake of Global Wine Spirits s.r.o.

Rödl & Partner
Czech Republic

Q3/2022



Advisor to Lohmann Therapy Systeme AG on the acquisition of Tapemark Company

Rödl & Partner
USA

Q3/2022



Advisor to EDAG Production Solutions s.r.o. on the sale to Chropynska strojirna a.s.

Rödl & Partner
Czech Republic

Q3/2022



Advisor to Franchetti S.p.a. on the IPO at the Euronext Growth Milan

Rödl & Partner
Italy

Q3/2022



Advisor to the Kühne und Nagel AG & Co. KG on an MBO of a subsidiary to the regional Managing Director

Rödl & Partner
Belarus

INTERNATIONAL M&A REFERENCES – EXTRACT

Q3/2022



Advisor to Infineon Technologies BV on the acquisition of No Bug Consulting SRL

Rödl & Partner
Romania

Q3/2022



Advisor to Ravensburger AG on the acquisition of Design Wood s.r.o.

Rödl & Partner
Slovakia

Q3/2022



Advisor to Associated Couriers Group Inc. on the acquisition of Aromet Corporation

Rödl & Partner
USA

Q4/2022



Advisor to TÜV Süd AG on the acquisition of Ruby Canyon Environmental Inc.

Rödl & Partner
USA

Q4/2022



Advisor to Tesil Fibres s.r.o. on the sale of a business part to PET Baltja

Rödl & Partner
Czech Republic

Q4/2022



Advisor to Norvik Timber Industries SIA on the acquisition of a majority stake of SOLVINA AS

Rödl & Partner
Latvia

Q4/2022



Advisor to Buehler Motors GmbH on a joint venture with Uno Minda Limited

Rödl & Partner
India

Q4/2022



Advisor to DESIGN Verkehrsleittechnik GmbH on the acquisition of NextGen Parking, LLC

Rödl & Partner
USA

Q4/2022



Advisor to the shareholders of UAB Plungės vėjo energija on the sale to UAB Ignitis Renewables

Rödl & Partner
Lithuania

Q4/2022



Advisor to Deutsche Messe AG on a joint venture of the north american subsidiary with Italian Exhibition Group SpA

Rödl & Partner
Italy

Q4/2022



Advisor to Litens Automotive GmbH & Co. KG on the acquisition of Industrias Dolz

Rödl & Partner
Spain

Q4/2022



Advisor to CAIRE Inc. on the acquisition of MGC Diagnostics Cooperation

Rödl & Partner
USA

M&A CONSULTING IS INTERDISCIPLINARY TEAMWORK

The project team to assist a client with a company acquisition, for example, will consist of lawyers, tax consultants, auditors and the M&A consultant.

The complete process is coordinated by a project manager who ensures a smooth flow of information between all of the specialists involved. The project manager ensures that the project is carried out without upheavals within a tight time frame according to the defined high quality criteria and is the main contact person for the client.

TRANSACTION CONSULTING IS INTERDISCIPLINARY TEAMWORK

M&A ADVISORY

- Development of a transaction strategy
- Analysis: company and market
- Research Buyer/Target Universe
- Information memorandum
- Approach
- Preparation of management presentation
- Preparation of a purchase offer /assessment of received purchase offers
- Establishment and support Due Diligence/Data Room
- Price and SPA negotiation

M&A LEGAL

- Legal structuring
- Legal due diligence
- Preparation of NDA, LoI, MoU
- Support for the bidding procedure
- Preparation/negotiation of SPA and other contractual agreements
- Legal structuring of financing and securities
- Anti-trust law

AUDIT / TRANSACTION SERVICES

- Financial Due Diligence
- Financial Factbooks and Vendor Due Diligence
- Closing Accounts Review
- Purchase price analyses
- PPA according to IFRS and HGB
- Company valuation
- Business Plan Review
- Purchase agreement support

M&A TAX

- Tax due diligence
- Analysis of the tax situation of the target
- Transaction structure designed to mitigate tax
- Tax provisions in the SPA
- Post-acquisition structuring

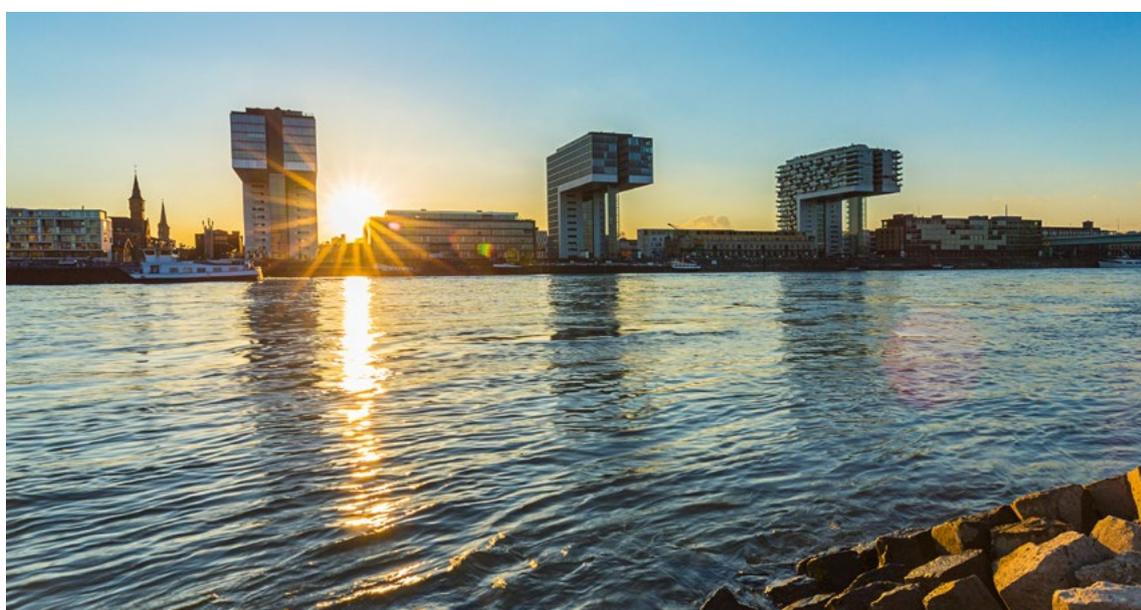
Rödl & Partner also offers other services before or after the transaction process which are decisive for your success. This essentially involves strategic consulting prior to a transaction and post-merger consulting in many areas after the transaction has taken place.

Post-merger consulting focuses on the standardisation and optimisation of internal business processes, from financing and production to the IT structure.

PROFILE OF RÖDL & PARTNER

Rödl & Partner was founded as a one-man firm in Nuremberg in 1977. In order to achieve our goal of supporting our internationally operating clients, we established our first branch offices abroad, beginning with those in Central and Eastern Europe (from 1989 on). We penetrated the Asian market (1994) and then added important further locations in Western and Northern Europe (from 1998), in the USA (from 2000), in South America (from 2005) and Africa (from 2008).

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.



€ 588,6
Turnover

5,500+
Employees

100+
own offices

50
Countries

Rödl & Partner is not an informal network of lawyers, tax consultants, management consultants and auditors. We work together, closely interlinked across all service lines. We are market oriented and customer-driven. Appropriate experts are assigned to each project team to ensure success and realisation of the client's goals.

Our interdisciplinary approach in itself is not unique. The same can also be said for our internationality or our particularly strong presence in German family-owned companies. In fact it is the combination which makes us special. We are a firm dedicated to giving extensive, global advice to German companies, which is indeed unique.

PROFILE OF RÖDL & PARTNER

WHAT MAKES RÖDL & PARTNER SO SPECIAL

Of course, we are not the only internationally active consulting firm in Germany. But we are special in many ways. We are not a worldwide network of independent locations. Rather we are a company with our own subsidiaries all over the world. With a team that works together across all borders in an interdisciplinary and smooth manner. This means that from Germany we have coordination and access possibilities that are hard to find anywhere else in our sector.

WE TAKE PERSONAL APPROACH TO CONSULTING

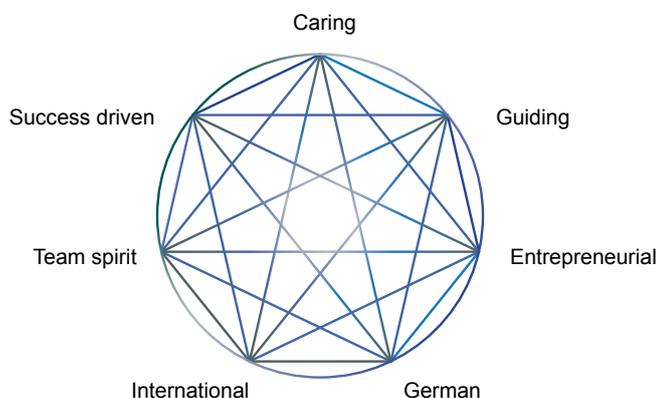
Our employees are our asset. We select the best and do everything in our power to retain them for the long term. The result: well-coordinated teams at all the locations. And a close and trusting cooperation with our clients: We provide you with a "Kümmerer", a „caretaker“, who will accompany you as a central contact person for many years.

WE SPEAK YOUR LANGUAGE

Our worldwide corporate languages are English - and German. Wherever in the world you are currently doing business: We have access to German-speaking colleagues with extensive experience in supporting German companies. This is because we are convinced that understand each other is simply better when you speak the same language.

WE TAKE RESPONSIBILITY

We do not think in terms of problems, but in terms of solutions. Pragmatically and attentively. The decision-making authority always lies with your local partners. And they do not hide behind faceless specialist departments. They take responsibility for what they do and stand by their work results. You can rely on that. At any time and 100%.





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