

# KPAG

KOSMIDIS & PARTNERS  
LAW FIRM

EXCELLENCE IN CROSS-BORDER  
CONSULTING SERVICES

A large, light-colored background image of a cable-stayed bridge spanning a body of water, with mountains visible in the distance. The image is faded and serves as a backdrop for the bottom section of the page.

**Thessaloniki - Athens - Munich**



**KPAG Kosmidis & Partner Law Firm est. 1992.  
Lawyers – Tax Advisors – Business Consultants  
Thessaloniki, Athens and Munich**

**Global Consultant in English-Greek and international legal and business transactions**

Our law firm, KPAG Kosmidis & Partner was established in Thessaloniki and since 1992 its specialization field is business law. We deal with cross-border issues, especially in English-Greek and international law cases. Our consistent specialization in international cases guarantees

- an optimal environment for consultancy in future investments in Greece; we also offer
- the necessary foundation for an effective and successful handling of cross-border legal issues

**Our experience in cross-border-business safeguards your projects and secures the effective handling of your international cases**

What belongs together, develops together, but a new – until now partially harmonised - existing flow, consisted of national law and legal features, due to the enlarged number of State Members, enters the continuously developing EU law area. Until recently only large groups of companies and enterprises were able to dominate the occasional regional features. Nowadays through the development in the EU law area, also small and medium-sized businesses can profit from this procedure and start dealing with different law systems and national features in the countries they want to start practicing business.

The appropriate basis for an effectively feasible business expansion in other countries starts from consultants with specialized legal knowledge on cross-border legal issues. They are able to prepare the legal plan and put the initial idea into practice. Wrong setting already from the planning can complicate the implementation of the plan or significantly delay it. Often this comes out as a result of ignorance of the country-specific features. At first it is very important for cross-border business consultants to be able to understand their clients' wishes and ideas within their expectations and balance them with national conditions. After a processed plan is edited by the consultant, the client can have a realistic evaluation over its feasibility and the features of their ideas in order to avoid mistakes from the very beginning.

Also in a case of a foreign judicial dispute there is the need to minimize the upcoming difficulties and risks with help from trustworthy and experienced lawyers.

KPAG Kosmidis & Partner stands out consequently as one of the first law firms that specialize in the business consultancy regarding businesses with seats in English-speaking countries, within their activities in Greece. Having thorough knowledge on different legal systems and different cultures, the law firm KPAG as a global legal and business consultant is able to offer special services and cross-border consultancy.





## Head Office in Thessaloniki, Branch Offices in Athens und Munich, Germany, global network of English speaking lawyers

With its Head Office in Thessaloniki and also Branch Offices in Athens and Munich, Germany, the law firm KPAG Kosmidis & Partners is able to provide teams that offer consultancy throughout Greece and Germany. Together with our external partner, WirtschaftsTreuhand GmbH from Stuttgart, we can also cover tax consultancy and audit services. Through our participations in international cooperation networks we also enjoy an international presence. The law firm KPAG is able to undertake your plans, no matter if you are looking for an English-speaking lawyer for your case or in more complex cases if you need a whole team of specialized lawyers, tax consultants and relevant service providers in other countries as well.

### Going international - interdisciplinary

The practice in cross-border business consulting has proven that besides the lawyers' and tax consultants' expertise, global total solutions coming from one source can bring considerably good privileges. Towards this direction we have built during the years an interdisciplinary network of partners within Greece. . Our partners are English - speaking professionals of the following categories:

- Notaries
- Chartered accountants
- Business consultants
- Subsidies-consultants
- Civil engineers
- Experts
- Real Estate Agents
- National and International Networks consisted of Lawyers and Tax Advisors
- IT Experts

For this reason we are able to offer you quick, practical and efficient solutions to all business related issues.

### The Law Firm and our Members

#### Familiar with multiple cultures and practise areas

The majority of KPAG partners are familiar with more than one culture, due to their stay abroad. We make use of this particular cultural background for our core business in order to provide efficient solutions to our business partners for cross-border legal issues. Others connect people, we connect legal systems – since 1992 and so far necessarily together with our partners within an international cooperation network.

#### Lawyers licensed to practice in multiple jurisdictions

Our lawyers have special skills that allow them to work efficiently on cases of international character:

- KPAG occupies a team of lawyers (Partners and Associates) as well as other office workers and specialized employees.
- The KPAG lawyers are admitted in Bar Associations in Greece and abroad (Germany).
- The majority of KPAG members are fluent in English, German and Greek.
- “KPAG KOSMIDIS & PARTNERS” is a law firm under Greek law registered in the Company Register of the District Court in Thessaloniki with Reg. Nr. 90010.
- KPAG has a wide branched national network from cooperation partners and it is a member of European and international networks.
- Within the office building there is a tax-consultant and a chartered-accountants firm.



## Profile of our partners in our main offices in Thessaloniki



### **Abraam Kosmidis**

**Lawyer + Dikigoros\*\*, Managing Senior Partner**

**Personal details:**

Born 1960 in Thessaloniki / Greece,  
1964-2000 stay in Germany

**Admissions:**

Double admitted as lawyer in Germany and as Dikigoros in Greece in the District Court and Higher Regional Court of Appeals Thessaloniki and in the Supreme Court (Areios Pagos) in Athens

**Competent Bar Associations:**

Bar Association Stuttgart (as Lawyer). Bar Association Thessaloniki (as Dikigoros \*\*)

**Education:**

Law studies at the University of Heidelberg (Ruprecht-Karls Universität Heidelberg), 2nd state exams (Staatsexamen) in Stuttgart, since 1992 admitted as lawyer

**Languages:**

German, Greek, English.

**Honorary posts:**

1996 - 2000 Member of the Commity for Foreigners in the Municipality of Stuttgart, Vice Chairman of the German Attorneys Union (Deutscher Anwaltsverein-DAV) in Greece

**Practice area:**

Commercial Law, Company Law, Business Start-up, Mergers & Acquisitions, Real Estate Law



### **Themistoklis Tosounidis**

**Dikigoros \*\*, LL.M. Partner**

**Personal details:**

Born in Thessaloniki / Greece

**Admissions:**

Dikigoros \*\* in the Regional, District and Higher Regional Court of Appeals Thessaloniki

**Competent Bar Associations:**

Bar Association Thessaloniki

**Education:**

Law Studies at the Aristotle University of Thessaloniki, LL.M. Democritus University of Thrace (Dimokntio Panepistimio in Komotini / Greece)

**Languages:**

Greek, German, English, French, Spanish

**Practice area:**

Contract Law, Tenancy Law, Commercial Law, Commercial Agents' Law, Intellectual Property Law, Real Estate Law, Inheritance Law.







**Aris Kapsalis**  
Lawyer, Partner

**Personal details:**

Born in Neustadt - Hannover / Germany

**Admissions:**

German Lawyer, Hannover, represents and defends in all German Courts, District-, Regional- and Higher Regional Courts. Member of the Bar Association Thessaloniki

**Competent Bar Associations:**

Bar Associations Hannover and Thessaloniki

**Education:**

Law studies at the University of Hannover,  
2nd state exams (Staatsexamen) in Hannover

**Languages:**

German, Greek, English

**Practice area:**

Company Law, Private International Law, Energy Law



**Soi Papadopoulou**  
Lawyer

**Personal details:**

Born in Hannover / Germany

**Admissions:**

German Lawyer, Member of the Bar Association Thessaloniki

**Competent Bar Associations:**

Bar Associations Hamm (as lawyer) and Thessaloniki

**Education:**

Law studies at the University of Bielefeld,  
2nd state exams (Staatsexamen) in Düsseldorf

**Languages:**

German, Greek, English

**Practice area:**

Private International Law, Commercial Law, Debt Collection,  
Inheritance Law, Administrative Law







### **Martha Sparthara**

**Dikigoros, LL.M. Bristol**

**Personal details:**

Born in Thessaloniki / Greece

**Admissions:**

Dikigoros\*\* in the Regional and District Court Thessaloniki

**Competent Bar Associations:**

Bar Association Thessaloniki

**Education:**

Law studies at the University of Thessaloniki, LL.M. Bristol  
(Commercial Law)

**Languages:**

English, Greek, French

**Practice area:**

Commercial Law, Company Law, Debt Collection



### **Nadja Papakosta**

**Dikigoros**

**Personal details:**

Born in Nürnberg / Germany

**Admissions:**

Dikigoros\*\* in the Regional and District Court Athens

**Competent Bar Associations:**

Bar Association Athens

**Education:**

Law studies at the University of Athens

**Languages:**

Greek, German, English

**Practice area:**

General Civil Law, Commercial Law, Debt Collection, Legal  
Protection



### **Charilaos Moutsios**

**Dikigoros \*\***

**Personal details:**

Born in Werdohl (near Dortmund) - Germany

**Admissions:**

Dikigoros\*\* in the Regional and District Court Katerini

**Competent Bar Associations:**

Bar Association Katerini

**Education:**

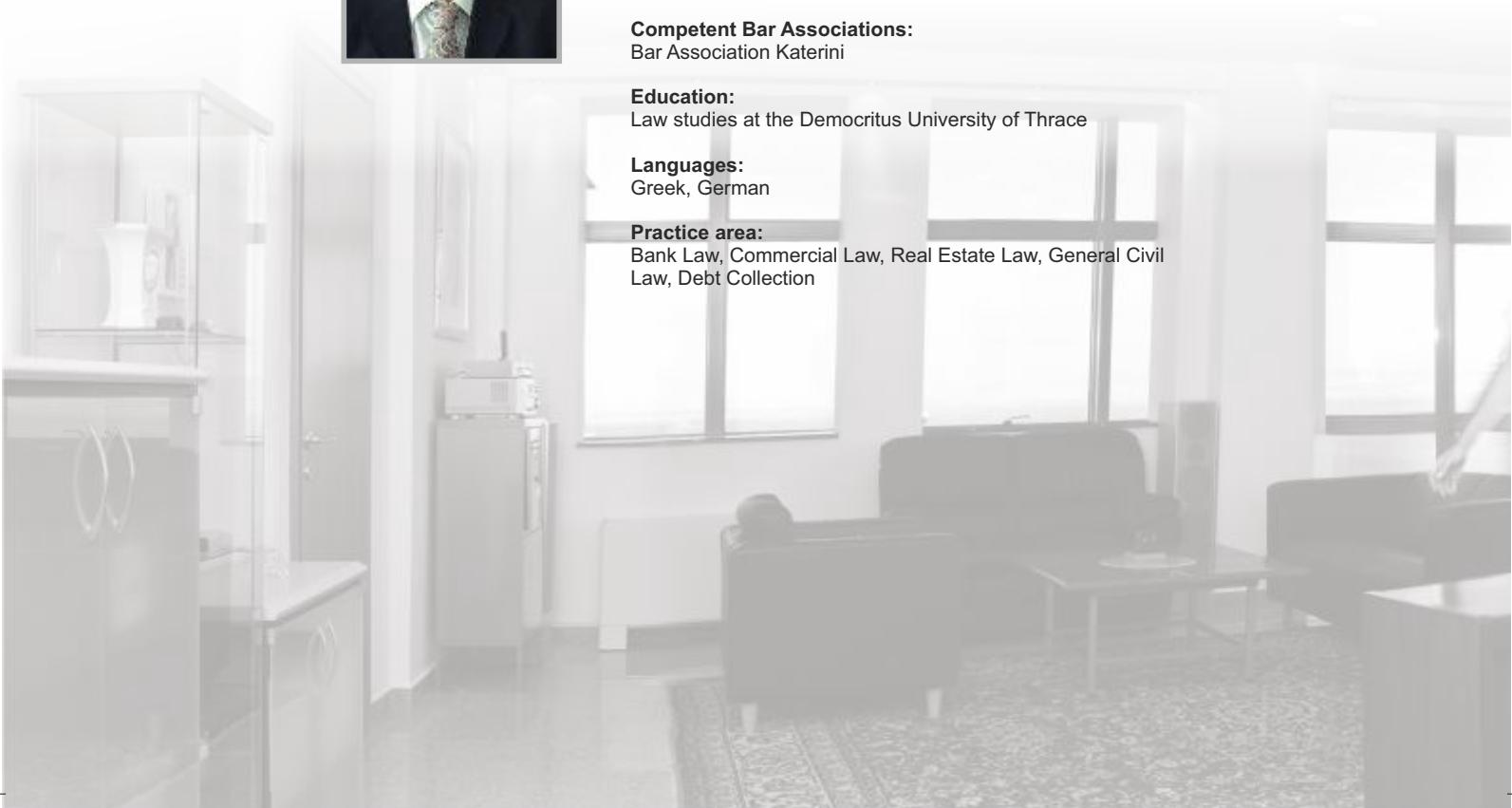
Law studies at the Democritus University of Thrace

**Languages:**

Greek, German

**Practice area:**

Bank Law, Commercial Law, Real Estate Law, General Civil  
Law, Debt Collection







**Nicole Kosmidis**

Office Administrator (Head Office)

**Personal details:**

Born in Pforzheim – Germany

**Education:**

Office Administrator, Head Office of the secretariat

**Sprachen:**

German, Greek, English



**Athina Chatzitheodorou**

Sekretariat

**Personal details:**

Born in Athens / Greece

**Education:**

Primary School and High School in Oberhausen-Germany,  
Academic education in Hagen

**Sprachen:**

German, Greek, English





## Expertise fields

KPAG Kosmidis & Partners specialize in the following practice areas:

- **Company Law**
- **Business Formations and Transformations, as well as Participations**
- **Company Liquidations**
- **Business Consulting**
- **Mergers & Acquisitions (due diligence, contract drafting etc.)**
- **Intellectual Property Legal Protection (Trademark Law, Competition Law)**
- **Private International Law and Commercial Law**
- **Commercial Agents' Law**
- **Real Estate Law, Property Law, Building Law**
- **Renewable Energies**
- **Debt Recovery and Enforcement of judgments and court orders**
- **International Tax Law**
- **Litigation**
- **Contract preparation (DE-GR-EN for all legal fields)**
- **Criminal Business Law**
- **Bank Law**
- **Global Consulting in Project Development, Investment Plans and Implementation**
- **Consulting on funding and subsidies**

For private clients we offer the following services:

- **International Inheritance Law**
- **Property Consulting**

The tax consulting firm offers:

- **Tax Consultation**
- **Tax and Payroll Accounting**
- **Cross-border Transaction Consulting (DBA etc.)**



## References

The clients from KPAG trust the long-standing experience and specialization of our office in cross-border-business. Many German companies from different fields, for example well-known food-discount chains, insurance companies, banks and saving banks, companies from the metal and vehicle industry, tour operators, transport companies, planning companies for infrastructure and environment, commercial companies, leasing companies belong to our clients. A representative selection of companies is following, from which KPAG has or had mandates.

- |                                      |  |
|--------------------------------------|--|
| • <b>ALDI</b>                        | • <b>VBH Holding AG</b>                    |
| • <b>TENGELMANN</b>                  | • <b>CREDITREFORM</b>                      |
| • <b>PLUS (Tengelmann group)</b>     | • <b>CHOPARD</b>                           |
| • <b>STRABAG AG</b>                  | • <b>DELMONTE</b>                          |
| • <b>SCHMITZ CARGOBULL SE</b>        | • <b>EUROLEASING GMBH</b>                  |
| • <b>HDI Versicherungs-AG</b>        | • <b>BOSCH (EVI Audio GmbH)</b>            |
| • <b>ALLTOURS Flugreisen GmbH</b>    | • <b>BTI GmbH (Berner group)</b>           |
| • <b>HERLITZ PBS AG</b>              | • <b>DRF Deutsche Rettungsflugwacht eV</b> |
| • <b>HERMA GmbH</b>                  | • <b>A. KOEHLER Papierfabrik AG</b>        |
| • <b>TRANSA GmbH (DB subsidiary)</b> | • <b>IFM Electronic GmbH</b>               |

To our clients in Greece belong also Greek companies that operate internationally, for example:

- |  |  |
|--|--|
| • <b>AB BASSILOPOULOS<br/>(DELHAIZE Group)</b> | • <b>CHATEAU NICO LAZARIDIS<br/>Winery</b>   |
| • <b>INTERAMERICAN Insurance</b>               | • <b>MERCEDES BENZ<br/>(Papadopoulos AE)</b> |



### Certification for the Law Firm Kosmidis & Partner according to DIN EN ISO 9001:2008

The safeguarding of the quality standards through ISO-Certification guarantees a sound mandate cross-border settlement. The Law Firm Kosmidis & Partners is the first law firm in Greece that has introduced a certified quality management system according to the standard ISO 9001:2008 and has respectively undergone control and certification. The control was performed in regular time intervals and it was also renewed. The certification took place in the fields of Company Law, Commercial Law, International Inheritance Law and Real Estate Law and guarantees a high and united quality standard of the organisational process regarding clients' mandates according to the accepted standards in Germany.



### Publications from and with participation of the KPAG Kosmidis & Partner Law Firm:



- **Widmann / Mayer – Umwandlungsrecht, Länderteil 'Umwandlungsrecht Griechenland'** [Business transformation, State section 'State transformation in Greece'] edited by: Abraam Kosmidis, Lawyer and Dikigoros, with cooperation from Themis Tosounidis, Dikigoros and Aris Kapsalis, Lawyer. The current situation in business transformation with extensive part dedicated to the Greek company law as well as an individual chapter about Greek tax law. State section Greece published in 2011 in Stollfuß Verlag.

- **Internationales Erbrecht Griechenland** [International Inheritance Law in Greece] from Abraam Kosmidis Lawyer and Dikigoros and Hans-Peter Schömmel, published in Beck-Verlag, ISBN 978-3-406-56396-6 in 2007.

- **Europa-Handbuch Inkasso** [Europe Handbook Encashment], State section, Situation in debt collection in Greece, edited by KPAG, ISBN 3-9811386-0-0, in 2009

- **ZEV Zeitschrift für Erbrecht und Vermögensnachfolge** [Journal for Inheritance Law and Property Succession] Articles in 10/2005, 03/2006, 05/2007, 09/2007, 09/2008, 10/2009, 2010, 2011, 2012.



## New Media:



In our international internet site you can find

- abundant content regarding several legal issues in the vertical left navigation menu
- under 'downloads' there are files, brochures and market reports with useful information that you can download for free.
- In the section 'Service' you can find in our lawyers blog
  - A German-Greek law dictionary
  - A directory with Greek postal and dialing codes with a search option

**international homepage:** [www.greece-lawyer.com](http://www.greece-lawyer.com)

**German website:** [www.rechtsanwalt-griechenland.de](http://www.rechtsanwalt-griechenland.de)

**Greek website:** [www.dikigoros.com.gr](http://www.dikigoros.com.gr)



In our lawyers blog <http://www.rechtsanwalt-griechenland.de/blog/english/> you can find articles and information on the fields of law, taxes, economy etc. Here you can participate, pose questions or simply be informed about actual issues.

## In the Social Media you can find us:



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on twitter [https://twitter.com/K\\_P\\_A\\_G](https://twitter.com/K_P_A_G)



on youtube <http://www.youtube.com/user/KosmidisLawFirm>

## Mobiles & APPS:

Our law firm app offers access to useful information and databanks, e.g. our blog news, Greek postal and dialing codes, a German-Greek legal dictionary, downloads etc. You can get our app by visiting:



Android: <https://play.google.com/store/apps/details?id=gr.rechtsanwalt.android>



iOS - i Phone: <https://itunes.apple.com/us/app/kpag/id625153587?l=de&ls=1&mt=8>

You can reach our mobile site through your mobile decide by visiting [www.rechtsanwalt-griechenland.mobi](http://www.rechtsanwalt-griechenland.mobi)







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