



35 years

of enabling your business in Poland



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(Law)fully
good



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35 years



From opportunity to legacy

35 years ago Peter Nielsen & Partners Law Office started as a small firm providing legal services to foreign investors who wanted to open their businesses in Poland – a country that, after the iron curtain fell, suddenly became a land of opportunities.

For almost four decades, we have managed to incorporate traditional Scandinavian business values into our everyday activities. We have proven that we not only believe in the principles of equality, collaboration, and resilience, but also bring them to life. Embracing the ideals of mutual respect, we have cultivated an informal yet professional environment where every employee can contribute as equal, the environment that fosters both trust and innovation.

From the very first days of our operation, Peter Nielsen & Partners Law Office has honoured its clients, many of whom have trusted us for over three decades. Those long-term partnerships reflect our commitment to tailored solutions and our unyielding determination to avoid short-term gains and instead to follow ethical and sustainable practices that allow us to build trust with our clients. We have always focused on stability and shared growth – our client's success is our success.

Our journey spans pivotal events: from the fall of communism, through Poland's accession to NATO and the EU, to the digital revolution happening as we speak. We have navigated these changes while anchoring ourselves in transparency, flexibility, and ethical

practice – the qualities that define our law office and reflect the Scandinavian pragmatic resilience.

As we celebrate our 35th anniversary, we reaffirm our pledge to uphold these values. I would like to thank our clients, employees and contractors, and the communities we live in for joining us on this journey. I truly hope that together, we will continue to navigate the future with the same integrity and foresight that have guided us thus far.

In the meantime, let us celebrate our journey. Starting from humble beginnings to today's success, take a look at the milestones and behind the scenes. I hope that you will enjoy reading this publication and see it as I do – not only as a memoir but also as a reminder of what PNP Law stands for and from what roots our office has grown.

Happy anniversary!

DARIUSZ OBREPALSKI
MANAGING PARTNER



1989 – First free elections in Poland

■ 24 October 1990 – President of the Foreign Investment Agency grants Peter Tærø Nielsen permission to establish a law office in Poland.

1989 marked a turning point in Poland’s contemporary history. Owing to the Solidarity movement led by Lech Wałęsa, the era of Soviet influence and economic ideology came to an end. Poland embarked on the path toward a free-market economy.

Peter Tærø Nielsen recognized an extraordinary opportunity to enter Poland with experience gained in the Danish market. At that time, however, establishing a business with foreign capital in Poland required ministerial approval. Peter received the administrative decision from the President of the Foreign Investment Agency on 24 October 1990 – the date we consider the beginning of our history.

■ 1991 – PNP takes part in the first privatisation ever on the Polish market, assisting during the listing process of Śląska Fabryka Kabli.

As Peter recalls, “At that time, Poland lacked precise regulations or rules and had absolutely no established practices. We relied on Danish and other foreign experiences.” Interestingly, 20 years later our law firm would assist the company with delisting and exiting the Warsaw Stock Exchange.

In subsequent years, we actively participated in the privatisation of major state-owned enterprises, introducing numerous Danish investors to the Polish market. Our expertise bridged the gap between Western business practices and Poland’s emerging market economy, helping to shape the new commercial landscape during this transformative period.

■ 1993 – Together with law offices from Denmark, Finland, Poland, and the Baltics, PNP establishes YLEP – Young Lawyers’ Exchange Programme.

The exchange programme operated for over 20 years, supporting education and professional development of dozens of lawyers from across the Baltic Sea region. It served as a platform for mutual inspiration and sharing experience. At the same time, it facilitated collaboration in international client services.

■ 1994 – PNP moves to president Stanisław Wojciechowski’s historic pre-war villa in Filtry (Warsaw).

Our milestones

1989–1994

Peter Tærø Nielsen obtains permission to operate in Poland

1990

YLEP established

1993

1991

First privatisation ever on the Polish market

1994

PNP moves to villa in Filtry



The law office was growing and acquiring new employees. This development led the company to move from its office in Al. Niepodległości to the district of Filtry.

■ 1995 – PNP establishes the Danish-Polish Chamber of Commerce.

Peter Tærø Nielsen, together with other Danish entities active on the Polish market, established the Danish-Polish Chamber of Commerce – an organization whose aim was to facilitate business relations between Danish and Polish entrepreneurs.

■ 1997 – PNP joins EUROLEGAL.

Eurolegal is a group of medium-sized independent European law firms, serving clients throughout the world. The network has 21 countries represented, with 20 law firms, 31 offices, and over 500 lawyers practising in all areas of business and other law.



1995–1997

1997

PNP establishes the Danish-Polish Chamber of Commerce



1997

PNP joins Eurolegal



1998–2004

1998–2000

PNP becomes an advisor to the Danish component of NATO forces in Poland

2004

PNP co-establishes the Scandinavian-Polish Chamber of Commerce

2003

PNP establishes the Grete Mikaelson Foundation



■ 1998–2000 – PNP becomes an advisor to the Danish component of the multinational corps of Northeast of NATO forces in Szczecin.

In 1997, the Defence Ministers of Denmark, Germany, and Poland made a decisive move and established the Danish-German-Polish corps known as the Multinational Corps Northeast. The Corps Headquarters was strategically positioned in Szczecin, Poland. In a significant development in 2017, the Multinational Corps Northeast was elevated to a NATO High Readiness Force, equipped to immediately respond to any threat.

1999 – Poland joins NATO

■ 2003–PNP establishes the Grete Mikaelson Foundation. Robert Kamionowski becomes its first President.

At the beginning of the 2000s, Grete Mikaelson, the wife of the Ambassador of Denmark to Poland, launched an initiative to establish a foundation whose primary goal was to support homeless families in Poland.

In 2003, the Foundation bearing her name was finally opened and Robert Kamionowski became its first president. The Foundation, among other initiatives, provided financial assistance to the Barka Foundation, which established a support house for homeless families in Poznań.

2004 Poland joins the European Union



■ 2004 – PNP is one of the founding members of the Scandinavian-Polish Chamber of Commerce.

In 2004, a significant consolidation took place when the Danish-Polish Chamber of Commerce, co-established by PNP ten years earlier, merged with the Swedish, Finnish, and Norwegian chambers to form the Scandinavian-Polish Chamber of Commerce (SPCC). This strategic unification created a more powerful voice for Nordic business interests in Poland. Today, the SPCC has over 400 members, bringing together the largest

2006–2010

2006

Peter Tærø Nielsen and Robert Kamionowski become members of the World Scout Foundation

2007–2010

PNP serves as adviser to New Connect

2007

PNP moves from Filtry to its present office

2008–2010

Robert Kamionowski serves as the Vice-President of the National Bar Association of Attorneys-at-Law

Scandinavian investors who collectively add tremendous value to the Polish economy.

For many years, PNP has provided legal support to the SPCC, helping to establish a solid foundation for its operations. Our long-standing commitment has enabled the Chamber to develop robust governance structures and operational frameworks that have stood the test of time.

■ 2006 – Peter Tærø Nielsen and Robert Kamionowski become members of the World Scout Foundation.

Drawing from individual experiences with scouting, Peter and Robert recognized the critical importance of educating youth in the spirit of core values such as compassion, friendship, and respect. During an official ceremony, both Peter and Robert received diplomas from His Majesty Carl XVI Gustaf, King of Sweden.



■ 2007 – Due to its growth, the company moves from Filtry to its present office in the Atrium Centrum building at Al. Jana Pawła II (Warsaw).

■ 2007–2010 – PNP serves as an authorised adviser to New Connect.

2007, the Warsaw Stock Exchange established New Connect – a stock market operating as an alternative trading system. For the next three years, we proudly served as an authorised adviser to New Connect.

■ 2008–2010 – Robert Kamionowski serves as the Vice-President of the National Bar Association of Attorneys-at-Law.

With a strong sense of social responsibility, Robert Kamionowski extended his contributions beyond daily legal practice for business clients. He was actively involved in the governance of the National Bar Association of Attorneys-at-Law (Krajowa Izba Radców Prawnych).



2008–2011

2008–2011

Peter Tærø Nielsen acts as the chairman of the SPCC

Robert successfully balanced his professional obligations with this public service, making a significant impact on the education of the new generation of attorneys-at-law, participating in the legislative consultation process in Poland, and helping shape the policies of the bar association.

■ 2008–2011 – Peter Tærø Nielsen acts as the chairman of the SPCC.

Peter was elected chairman of the Scandinavian-Polish Chamber of Commerce and led its operations for three consecutive years. He actively supported the creation of a clear mission and vision for the organization. Today, the Chamber creates added value for member companies conducting business in Poland, including those from the Baltic countries and Iceland, by providing high-quality services, representing their views and interests, and serving as a platform for collaboration among members and with other organizations, institutions, and embassies.

■ 2011 – PNP establishes its affiliate – PNP Tax & Accounts.

In pursuit of the “one-stop shop” concept, we established a sister company providing tax and accounting services initially to our clients. Today, PNP Tax & Accounts serves dozens of corporate clients, offering strong support and complementing PNP’s legal services portfolio.

This integrated approach allows us to deliver comprehensive business solutions under one roof. By combining legal expertise with tax and accounting proficiency, we provide our clients with seamless,



coordinated service across all aspects of their business operations. This holistic strategy has proven particularly valuable for international companies navigating Poland’s business environment.

2010–2015

2010–2020

Iga Fischer serves as a board member and as the secretary of Eurolegal

■ 2010–2020 – Iga Fischer serves as a board member and as the secretary of Eurolegal.

In 2010, Iga became deeply involved in the Eurolegal organization’s management, initially serving as a board member and later as the secretary. Thanks to her contributions, the organization restructured its cooperation framework and developed digital presence.

■ 2013 – PNP publishes the first commentary of the new gambling legislation.

Following the enactment of the new gambling legislation, our legal team published the first commentary regarding this subject available on the market. This pioneering analysis produced significant results for our office, including a collaboration with a major video game developer, numerous client inquiries, and extensive media partnerships.



2014–2016

2014–2015

Robert Kamionowski serves as a member of the civic expert committee by the President of the Republic of Poland

2015–2016

PNP takes part in legislative works in the Ministry of Energy and the Sejm and Senat’s committee on laws on renewable energy sources and wind power plants

2020–2025

2020

Lech Gniady joins the management board of the Scandinavian-Polish Chamber of Commerce

2025

DANISH EXPORT PARTNER
PNP becomes a partner of the Danish Export Association

■ 2014–2015 – Robert Kamionowski serves as a member of the civic expert committee by the President of the Republic of Poland where he co-created new law regarding associations.

Robert served as a member of the civic expert committee advising the President of Poland on creating new regulations for the Law on Associations. As President Bronisław Komorowski emphasized in his address to the National Assembly on the 25th anniversary of the 1989 elections, “Without a strong non-governmental sector, it will be impossible to build sufficiently strong local communities.”

This collaboration exemplified our firm’s commitment not only to commercial law but also to the development of Poland’s civic society infrastructure. By helping craft the legal framework for associations, PNP contributed to establishing the foundation for civic engagement.

■ 2015–2016 – PNP takes part in legislative works in the Ministry of Energy and the Sejm and Senat’s committee on laws on renewable energy sources and wind power plants.

PNP’s expertise, dating back to the first wind farm in Poland on Wolin Island and the pioneering combined heat and power landfill gas installations for Danish investors, allowed our legal team led by Paweł Nowak to actively participate in legislative works on the Law of Renewable Energy Sources.



Today, we stand as a strong partner across the renewable energy spectrum, including wind energy, photovoltaics, biogas, and biomethane installations. Our deep understanding of both the technical and legal aspects of such facilities allows us to provide comprehensive guidance as Poland continues its journey toward energy diversification and sustainability.



■ 2020 – Lech Gniady joins the management board of the Scandinavian-Polish Chamber of Commerce.

■ 2025 – Lech becomes the President of the Danish Section and one of the Vice-Presidents of the Chamber.

As a representative of the management board, Lech supports the Chamber’s involvement in legislative processes, providing expert opinions on draft laws, and participating in parliamentary committees on matters of critical importance to member companies. These advocacy efforts have addressed, among others, such pressing issues as maintaining FSC certification in State Forests (Lasy Państwowe).

■ 2025 – PNP becomes a partner of the Danish Export Association.

Continuing our tradition of supporting Danish investments in Poland, in 2025 PNP joined the Danish Export Association. This organization works to help Danish exporting companies to export their products to international markets, including Poland.

Our partnership with the Danish Export Association represents a natural development of our long commitment to facilitating relations between Danish businesses and their Polish counterparts. Owing to our understanding of both business and legal environments, PNP continues to create pathways for successful cross-border ventures, this time within the framework of the Danish Export Association.





Breaking ground

Peter Tærø Nielsen



I WAS A YOUNG BUSINESS LAWYER FROM KOLDING IN DENMARK. I WAS BUSINESS TRAVELLING A LOT AND I'VE ALWAYS WANTED TO TRY SOMETHING MORE EXOTIC.

Back in 1988, I was in Calgary, Canada for a job interview. At that time, I seriously considered moving to Canada.

And then, on 9 November 1989, the Berlin Wall came down and something completely new suddenly happened in our part of the world. History was really happening before our eyes. From a Danish point of view, a vast majority of the changes taking place at that time was happening in Poland. Only a fraction took place in other eastern European countries. I have an impression that it still is the case – most changes start in Poland. At that time, my big industrial clients in Denmark started asking questions about Poland. So consequently, I either had to have a Polish correspondent lawyer or start acting here myself. And that's what I did.

A couple of weeks after the November nights in Berlin, I booked a flight ticket to Warsaw. I had meetings with the Danish Embassy and with the Polish Foreign Investment Agency, and others.

I quickly found out that there were no private law firms in Poland. There was one *zespół adwokacki* (lawyers' team) which – according to rumours, was sort of reliable. The rest were said not to be. As I was wondering what to do, one of Polish businessmen in the furniture industry, Stefan Lewandowski, said to me, "If you want to do law in Poland, you should open your own firm and not trust the existing ones". He told me, "start

a law firm and don't employ any lawyers that are older than twenty-five. The older ones have already been corrupted by the system". So I did that. I opened a law firm, which at the beginning acted as a subsidiary of the Danish law office that I worked for, and I employed three young lawyers who worked for me for 1-2 years.

I got the permit to operate in Poland with the help from the advocate, Tomasz Wardyński. The Rada Adwokacka (Polish Bar Association) was not eager to have foreign lawyers in Poland back then. Thanks to Tomasz's help, we established Ole Nielsen and Partners in October 1990. This was a big victory for me.

Firstly, because a boy from Kolding got wind into his sails not in Canada, but in Poland. That was more than enough for me. Secondly, ONP (later PNP) was the first foreign law firm in Poland. There was one medium-sized English law firm that started operating here at about the same time, but they are not here anymore. PNP is and has been present and active for 35 years.

The biggest challenges when working in Poland were two things. Firstly, the pace of changes during those first



five years after 1989 was extremely fast. When I held speeches and lectures about Poland and business in Poland, I was joking with other speakers that we all had to turn on the radio on the way to the event to get an update on the last changes. The changes that had happened in between my visits were paramount!

Secondly, when I came to Poland, I realized that the biggest hurdle for me were the people. I learned that indeed I should put my trust in young lawyers. The challenge was to work here and to understand the culture left behind by the communists. I wanted to make it work and to slowly turn this culture towards a more, shall we say, Western and European way. This has taken many years but, in my humble opinion, it's been successful. It has taken a couple of changes as regards the people working for PNP, but after about five years, it all started working in a more predictable way. The shift took place thanks to the people who joined the company in the meantime.

Establishing the legal team in Warsaw leads me to one of the most satisfying and happiest moments in my PNP life. It was the moment when Ole Nielsen and Partners turned into Peter Nielsen and Partners. This meant that the firm became completely independent from Ole Nielsen and Partners operating in Denmark, and so did I.

This leads me to the next happy moment, because the shift from ONP, being a subsidiary of a Danish law firm, to PNP, being a self-sufficient Polish law office, was the moment when the door opened to take in Polish partners. Three of them at first, but later more came in. They are now the spine and the core of the company. It is my biggest pleasure to see that even now, decades later, there is a living law office with people who work here, have an income, and a career. This was my aim from the beginning: to move the company gradually to a Polish management.

As to cases and clients, and happy moments related to them, the first one that comes to my mind is Śląska Fabryka Kabli. I was contacted by Kristof Zorde on behalf of Sankt Annæ Bank in Copenhagen. Sankt Annæ Bank was the Lead Manager of the privatization. We put the

company in the stock exchange and privatised it back in 1991. That was a success. Shares sold within a few hours. It gained 35,000 shareholders, as far as I remember. We became the company's advisers in its international matters and many years later we helped them when they were taken over by NKT in Denmark. We helped them to subsequently delist. That was a huge adventure – to be allowed to do such pioneering work. And to be one of the parties contributing to the re-opening of the Warsaw Stock Exchange after 40 years of closure – that's something that still brings me pleasure and satisfaction, even today.

Another happy chapter also took place rather early, around 1997 or 1998. This was when Poland was preparing to entering NATO. We got a job from the Danish Ministry of Defence that was related to stationing of the corps of North-East of NATO forces in Szczecin. We did the civil part of moving the bilateral command of these forces from Rendsburg, Germany and expanding it to be a trilateral command in Szczecin, Poland. The civil work meant that we dealt with rent contracts and office contracts, all kinds of things that we normally do.

NATO forces are still stationed in Poland, the contingent of officers and soldiers is still based in Szczecin. NATO is still in Poland but, more importantly, Poland is still in NATO. This turned out to be fundamental in 2022, when the war broke out in Ukraine, not only for Poland, but also for Denmark and other countries, especially the Baltics.

We have had a lot of successes with cases, company takeovers, and other transactions, dozens or hundreds of them.

But these two moments – being an active player at opening of the Warsaw Stock Exchange and witnessing and participating in Poland entering NATO – are things that I will never forget. Being there, on the spot, means that we have been a small part of the making of the history.



Growing together

Iga Fischer

I WAS WORKING AT PNP LAW FROM ITS DAY ONE, MOST OF THESE YEARS AS THE GENERAL MANAGER. I WAS THERE WHEN THE COMPANY WAS SET UP, I WAS THERE WHEN WE RECEIVED THE PERMIT TO OPERATE ON THE POLISH MARKET.

I can proudly say that I employed most of our wonderful people who create the exceptional team of PNP, one of a kind. Well... throughout all these years there have been many exciting and many difficult days and moments that I will never forget.

I remember when in the 1990s I found the new address for our growing company, just walking along the little and charming Langiewicza Street, in Ochota district in Warsaw. The beautiful villa built in the 1920s became our seat for over a decade. We learned that it had belonged to the pre-war President of Poland, Stanisław Wojciechowski. Our neighbours were the famous Polish reporter Ryszard Kapuściński, who used to come over to have coffee with us occasionally, and the graphic and painter, Franciszek Starowieyski. There was a yellow house of Tadeusz Boy-Żeleński in the area, and the ghost of his friend Irena Krzywicka, the famous scandalous feminist, appeared there from time to time. Absolutely, perfectly appropriate address for a law firm.

One of the days which I am very proud of was the moment when PNP (ONP at that time) stopped being dependent on its Danish mother company Ole Nielsen & Partners. We realised that we can be independent and we created a strong company which had enough clients to run our own successful business. Although it was

a challenge too, it put the wind in our sails, no doubt.

When I am thinking about the most rewarding aspect of working at PNP, it surely is the human aspect. Our team, people you are working with and gradually you learn to believe in and rely on. Growing up professionally together over decades, we experienced hard and demanding times but also a lot of fun together: skiing, planting trees, travelling and visiting places, discovering new cultures – both professionally and privately, conducting most interesting discussions over lunch, including the political ones.

There is something very special and valuable in PNP's human relations. It probably is contagious, as PNP has got wonderful clients, too. Some of them have been with us for over 30 years, with some we became friends. Let's hope that they continue to be happy with our services and advice. Next 35 years? Minimum!!!



The early days

Dariusz Obrepalski

I STARTED WORKING FOR PNP IN 1992, JUST AFTER HAVING PASSED MY JUDICIAL EXAMINATION. BEFORE APPLYING WITH PNP, I WANTED TO WORK AS A JUDGE IN A CIVIL COURT.

When I passed the exams there were vacancies only in criminal courts, so I decided to switch careers to that of an attorney-at-law.

Just a few weeks after I was employed I was assigned to a project which for me turned out to be a ground for a rapid gain of experience and, at the same time, verified my ideas about working as a lawyer. I was representing a group of Norwegian private investors who wanted to established a joint venture with a Polish government-owned corporation and the state investment agency. The corporation owned a plot of land in the centre of Warsaw which the Norwegian investors wanted to develop. The agency was supposed to facilitate the investment process.

I was asked to take part in a meeting. During the meeting a letter of intent was to be signed. Of course, the contents of the letter had already been agreed upon. I had a meeting with the client in the morning and together we went to the main meeting in the afternoon to sign the letter of intent. As I was sitting there, I did not expect that it would be so exciting and would bring so many surprises. I certainly didn't expect that it would last until the morning next day and the discussed matters would be so remote from legal issues.

Even the first request from the agency representatives to keep a full transcript of all statements of the parties

set off warning bells and made me raise my eyebrows. And then differences simply kept appearing: cultural differences, personal differences, business differences, different experiences... All of these resulted in a lengthy and multidirectional discussion. Suddenly, my role as a lawyer transformed into that of an intermediary, interpreter, mediator, and psychologist. The meeting ended in no success and I believed that this was also my fault.





After several meetings, the project finally took off but this was possible only after a few months and after parting ways with the investment agency and the officials representing it. No negotiations in my professional career that I have taken part in since then, no matter how turbulent or long-lasting, have given me so much experience or brought so many surprises.

I think that this event is the best representation of what was going on during the first years of PNP's existence. In the 1990s, during my work for PNP, the two biggest challenges were the fast pace of changes of our economic, business, and legal reality, and the necessity to gain relevant knowledge and experience in order to be able to cope with these changes and ensure appropriate legal assistance to our clients.

The biggest asset helping us to address these challenges was the workplace culture cultivated at PNP. This culture draws from Danish models and aims at working in a friendly atmosphere, kindness, and readiness to cooperate with and help all members of the team.

And it is this culture that I still value most at Peter Nielsen & Partners.



Building bridges

Robert Kamionowski



I JOINED PNP LONG TIME AGO, IN MAY 1992. I WAS 28 BACK THEN AND I JUST COMPLETED THE SECOND YEAR OF MY ATTORNEY-AT-LAW TRAINING. IT WAS A COINCIDENCE BUT AT THE SAME TIME IT WAS SOME SORT OF DETERMINATION.

Earlier, I worked for the government administration, namely for the Main Inspectorate of Civil Aircraft. I remember that about a year before my joining PNP their lawyer came to us to learn if it was possible for a small Danish operator, Sterling Airways to operate flights flying to and from Poland. That project did not work out, but I remembered that there is a Danish law office operating in Warsaw. A few months later I stumbled upon their job advertisement in a newspaper – they were looking for a lawyer.

I immediately thought that I knew them. At that time, I was determined to switch careers from a ministerial to legal one, so I went for a meeting there. Iga held the first interview with me. I remember thinking that they had a really beautiful office, at that time located at Aleja Niepodległości, quite high, on the third floor with no lift. It was a completely different place, very distinguished but at the same time very warm. It definitely was not one of those dry ministerial buildings or newly constructed office spaces. Next, I talked to Peter and was hired.

I joined the team which, at that time, had two lawyers. It was also a moment when Justyna Młodzianowska, who worked from the beginning of PNP's existence, was leaving for a long internship to London. We practically passed each other at the office. She trained me,

transferred the responsibilities and it turned out that I worked somewhat alone for about six months that is, until Dariusz Obrepalski joined our team as the second lawyer. It was then that the core of the law office was created which have lasted for almost thirty years, meaning Iga, Dariusz, and me in Warsaw and Peter who managed everything from Denmark and led the Danish-Polish relations.

A year prior to my hiring, the law office obtained a big and responsible task of preparing legal parts of the prospectus for Śląska Fabryka Kabli. We advised on the first privatisation in Poland as part of an international consortium with, among others, our mother company Ole Nielsen and Partners, and a Danish investment bank, Sankt Annæ Bank. In 1991, five national establishments, transformed into companies, were introduced to the stock exchange during the first trading day that took place in Warsaw after the fall of communism. Śląska



Fabryka Kabli was one of those first five companies.

In 1993, a new emission of shares was to take place. Shares from this emission were intended, among others, for a strategic investor, namely a Danish company NKT. The Danish Investment Fund for Central and Eastern Europe (IØ) also bought some shares. Our task was to prepare the legal part of the prospectus. It was a humongous and formidable task. It also coincided with Darek's and mine preparations for our bar exams. It all made this time really tense. The work was hard. And it was not just a day, it was many weeks, at least a dozen weeks of very intense work. The entire process of preparing the prospectus was even longer.

In the end, we prepared the prospectus and the emission of shares with an immense success. We also successfully passed our exams. But it was a really demanding time. Up to that point, we worked mainly on issues like registering a company, registering a representative, drafting a contract, advising on ongoing matters. This prospectus was like throwing us into the deep end and PNP did an excellent job. To my mind, this event was the cornerstone of our activity. We cooperated with Śląska Fabryka Kabli for a few decades after that, from their entering the stock exchange to their delisting.

The second founding event for our office was a case that happened a few years later and which we jokingly refer to as "how we marched Poland to NATO." Of course, Poland entered NATO in March of 1999, but it was in 1998 when a strictly military decision was taken to transform the German-Danish corps stationing in Germany into the Polish-German-Danish corps stationing in Szczecin, in Poland.

I went with Peter to hold preliminary talks. Our task was to find premises and houses for the military personnel and legal servicing of that process. We did this work at the request of the Danish Ministry of Defence. We met with the liaison officers and with a major of the Danish army responsible for logistics. I remember that this officer caused a sensation later in Szczecin when he appeared in full uniform in a notary's office to sign one of the lease agreements. For Poles, it was the first contact with an officer of an army that was not an enemy but an ally.

The work with NATO is linked also to my personal adventure. Since the corps stationing in Poland are trilateral: Polish, Danish and also German, I had a chance to talk to a liaison officer from the Bundeswehr during

one of the meetings. I mentioned to him that I had a small military experience myself, because ten years earlier, after graduation from university, I had to undergo a military training during which we were trained to invade Denmark. Polish army was to send parachuters to Copenhagen and to Zealand, attack Jutland from the sea and invade northern Germany. During my training in Elbląg, our unit was trained to defend against an attack of the 10th Bundeswehr Brigade that was anticipated from the North, from Kaliningrad. To this, the officer replied that he knew what I was talking about because he had been the deputy commander of that 10th Brigade. So we met, ten years later, and we could talk not as enemies from the Warsaw Pact and NATO, but as allies from NATO. It was very gratifying. It also constituted a second milestone for our law office.

I would also like to say that I find interesting the fact that PNP has changed its legal form a couple of times. The law office started as a limited liability company with foreign participation because that was allowed by law back then. After a couple of years, after regulations had changed, we had to transform into a civil partnership, general partnership, until we reached our target structure of a limited partnership. So we have changed the form many times but we have not changed our structure. The shape of the PNP team is basically the same as it was 35 years ago. We act in the Scandinavian spirit and function in this friendly and open model.



Outline to outcome



“
**Małgorzata
Szeląg-
Mizikowska**

PETER NIELSEN & PARTNERS ESTABLISHED ITS AFFILIATE – PNP TAX & ACCOUNTS – IN NOVEMBER 2011. I JOINED THE TEAM IN FEBRUARY 2012, SO I HAVE BEEN WITH THE COMPANY ALMOST FROM ITS BEGINNING.

I knew that I was about to start working for a small company that had just embarked on a new project. On the one hand, I was a bit anxious; on the other hand, I was eager to take up the challenge. I knew I would be a part of the team that was building an accounting office from scratch. So I focused on the opportunity to create something new. I believe that, also owing to an enormous support from the shareholders, I have succeeded.

At the beginning, the company's offer was only being developed and the whole team counted just two employees. I joined Bogumiła Mitko, who, by the way, has been working for PNP Tax & Accounts to this day. Our first clients were companies that cooperated with PNP Law and needed comprehensive services including legal, accounting, HR, and payroll services. That way, we were able to create a one-stop shop model.

The company has developed over time. We have increased the number of employees and broadened our scope of services. We have quickly started acquiring our own customers, independently of those who decided to co-operate with us upon the recommendation of the law office. A particularly important moment in the life of PNP Tax was when we expanded our offer to include accounting services for educational institutions. This is a niche, specialized service that distinguishes us on the market.

For me personally, a breakthrough moment was when I was entrusted with the function of management board member at the beginning of 2017. It was a sign of trust and meant a lot to me.

At present, PNP Tax & Accounts focuses primarily on the quality of offered services and not on the number of clients. The company systematically increases employment but it has taken place organically. We also automate accounting processes so that our cooperation with the clients runs smoothly and effectively. The COVID-19 pandemic was a big catalyst for these changes. It forced us to implement hybrid work and electronic document workflow.

Over almost 15 years of its existence, the company has grown to 12 employees. Our team is composed of independent accountants, and HR and payroll specialists. Personally, I am proud of the fact that it is a well-knit team. All team members communicate openly, share knowledge, learn from one another, and offer mutual support. They also enjoy each other's company. I have taken part in recruiting practically every member of the team. The atmosphere we create at work gives me an immense joy. I think it is our biggest asset.

Among our clients are both domestic and international companies. We provide services for companies, foundations, associations, and business entities. Our approach is based on professionalism and comprehensiveness. The fact that PNP Law is close by is a big advantage. Owing to the fact that part of our customers use their legal services, we have a broader perspective on our customers' activities and can quickly consult our certain actions with the lawyers. We can also help other customers not only in the scope of accounting but also in other aspects of their activity if they need it. This allows us to build long-term relationships with customers and develop on the market.



Our clients

“

We have worked with Peter Nielsen & Partners Law Office for a few decades now. During this time, they have led us through many changes in our company, always demonstrating the highest level of professionalism. The engagement of the whole PNP team, their knowledge and support have been invaluable in every situation. We feel confident and safe knowing that we cooperate with true experts.

ANETA GŁADYCH-WOŹNICKA, PRESIDENT OF THE MANAGEMENT BOARD, MANAGING DIRECTOR, SWISSPEARL PRODUKCJA POLSKA S.A.

BERNARD SZCZEŚNIAK, MEMBER OF THE MANAGEMENT BOARD, SWISSPEARL PRODUKCJA POLSKA S.A.



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We have worked with Peter Nielsen & Partners for 10 years both with regard to our daily operations and significant undertakings made by our company. We value their practical, business-focused approach. They truly understand our problems and promptly provide clear answers, unlike many other law firms. At the same time, they take full responsibility for their advice and remain highly reliable.

BARTOSZ PRZYBYLSKI, PRESIDENT OF THE MANAGEMENT BOARD, KWAZAR CORPORATION SP. Z O.O.

CEZARY ŁOSIAK, MEMBER OF THE MANAGEMENT BOARD, KWAZAR CORPORATION SP. Z O.O.



“

We have started our cooperation with PNP Law over 30 years ago, and I have to say that I am thankful for our partnership. PNP Law has provided us with exceptional legal support in the renewable energy sources industry. Their deep understanding of our sector has been invaluable in navigating the regulatory meanders of Polish law. We appreciate their dedication, collaboration, and respect, which align with our corporate values. This partnership has allowed us to focus on advancing our RES projects while trusting that our legal needs are in expert hands.

KLAUS ASTRUP NIELSEN, PRESIDENT OF THE MANAGEMENT BOARD, ENRICOM SP. Z O.O.



“

Silvamax A/S, Bovipol Energy ApS, and Nordpol Trees Sp. z o.o. have worked with PNP Law for more than a decade. PNP Law has been an essential support in our process to convert our farmland into a profitable asset with production of green energy with wind and solar installations combined with production of beautiful Christmas trees. PNP Law delivers on time precise, competent advice with deep insights into compliance with Polish and Danish law and with focus on professional dialogue with the owners.

JIMMI ENEVOLDSEN, CHAIRMAN, SILVAMAX A/S



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We have worked with PNP Law for many years and have always received professional and competent assistance. What matters most to us is the close, personal contact combined with a deep understanding and expertise in our specific cases. We've experienced a fast and solution-oriented approach – whether in responding to authorities or in cases requiring legal representation or assistance with work-related issues. We also greatly appreciate the proactive updates on relevant legal changes.

KURT MORTENSEN, MANAGING DIRECTOR, F L POLSKA SP. Z O.O. (FRODE LAURSEN GROUP)



“

We have worked closely with PNP Law and Paweł Nowak since 2007. Their deep legal expertise and personal dedication have been instrumental in developing, constructing, and operating our wind and solar energy projects across Poland. They are more than legal advisors – they are trusted partners. Congratulations on 35 years of excellence!

JENS ELTON ANDERSEN, CEO, PARTNER, WINDSPACE A/S





We have worked with PNP Law for more than 15 years and have always received professional and competent assistance both in relation to legal, tax and accounting assistance. We have always valued the close personal contact, combined with a wide and deep knowledge in our specific cases. We greatly appreciate the competent and effective guidance – whether in responding to authorities or in legal areas. We would like to give PNP Law our best possible recommendation.

martinsen®

**FLEMMING MARTINSEN, MANAGING DIRECTOR,
MARTINSEN NORDIC A/S**



Congratulations on the 35th anniversary of existence for Peter Nielsen & Partners Law Office! The cooperation between our companies started in June 1996 and has lasted without interruptions until today. We can expect from PNP employees a fully professional approach based on in-depth knowledge no matter the case, be it typically legal issues or those regarding, for example, tax provisions. It is worth highlighting that the turning point of our cooperation were negotiations on purchasing a transshipment terminal in Gdynia held in 2012–2013. These talks resulted in signing a final agreement on purchase and exploitation of this object in Port Gdynia. This paved way to a new logistic opening for our company on the Polish and export markets and we have achieved it with a big support from the Peter Nielsen & Partners employees. We look forward to many years of further cooperation between our companies.



**TOMASZ STASIAK, PRESIDENT OF THE MANAGEMENT BOARD,
AALBORG PORTLAND POLSKA SP. Z O.O.**



RewAir Group has had the pleasure of collaborating with PNP Law for approximately 10 years. PNP Law have supported us from the incorporation of our Polish manufacturing entity, over legal advice in all aspects of business and human resources development, to managing corporate compliance matters including statutory requirements and annual reporting. PNP Law have done so in a very competent, swift, and proactive manner. We at RewAir truly value the business partnership.



**JENS REWERS, CEO, REWAIR A/S
SØREN LAURSEN, EVP & COO, REWAIR A/S**

From the left:
Jens Rewers, CEO
Alberto Moro Romero, COO
Joan Martinez Ruiz,
Technical Key Account Manager
Søren Laursen, EVP & COO



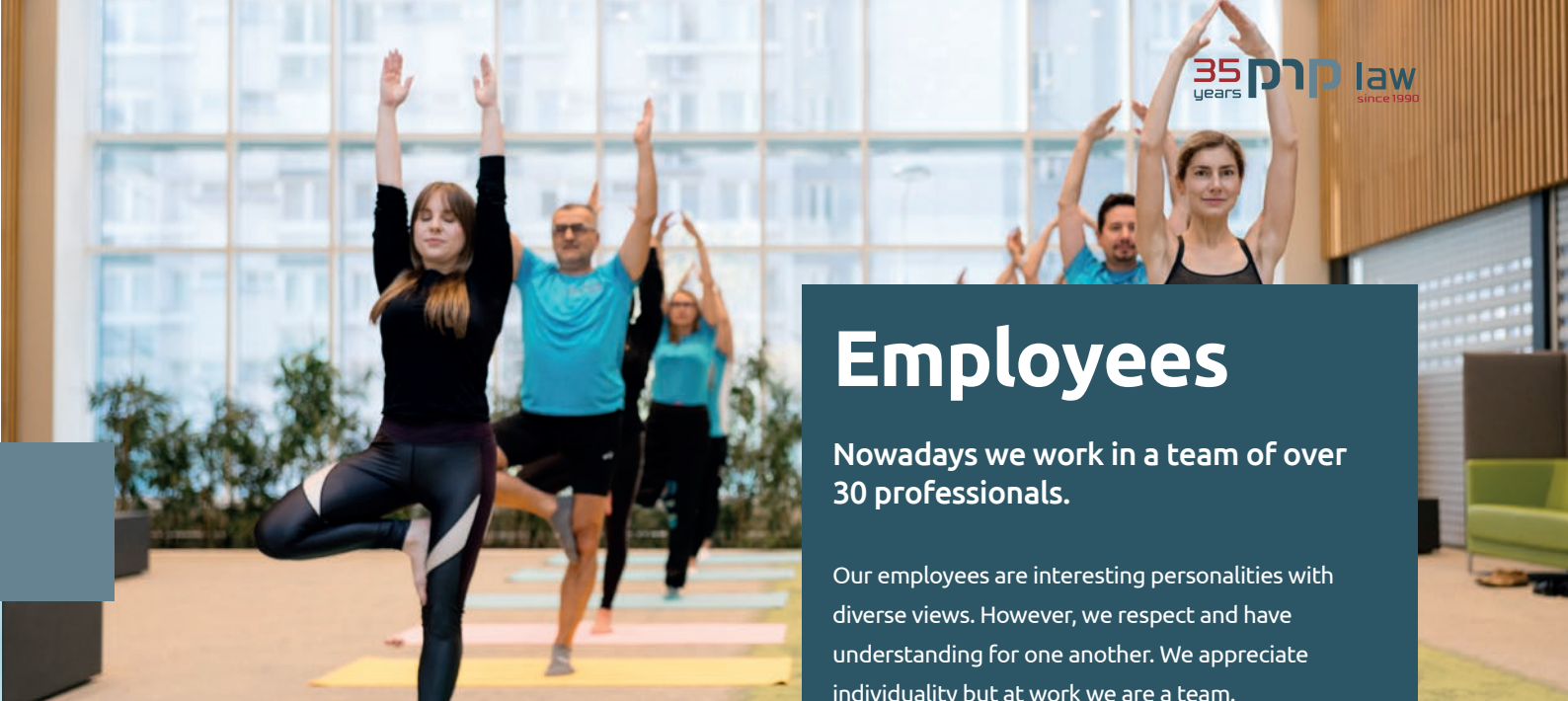
PNP today

Our services

Since 1990 Peter Nielsen & Partners has been providing assistance for approximately 750 clients from over 20 countries.

Today our expertise areas include:

- energy and environment law;
- mergers and acquisitions;
- commercial law and contracts;
- labour law / HR;
- real estate and construction law;
- protection of personal data, whistleblowers;
- litigation and dispute resolution;
- tax law;
- bankruptcy and restructuring;
- intellectual property law.



Employees

Nowadays we work in a team of over 30 professionals.

Our employees are interesting personalities with diverse views. However, we respect and have understanding for one another. We appreciate individuality but at work we are a team. We know the importance of constant enhancement of knowledge and experience. We have created a workplace which allows continuous personal growth of our employees and their professional improvement.

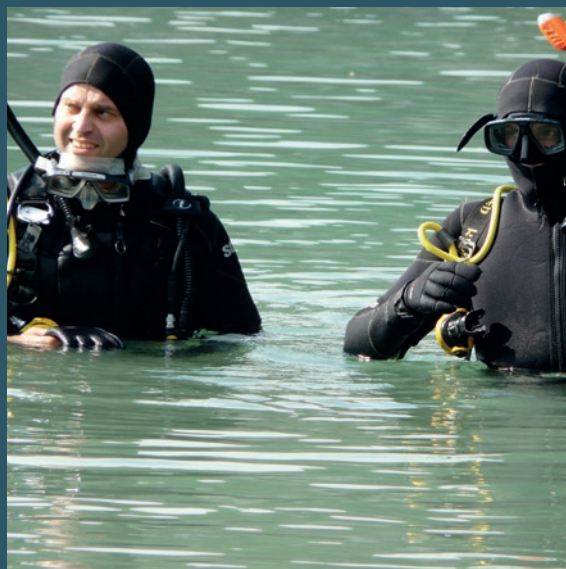




Employees

We make use of amenities such as:

- daily shared free lunches at work;
- free yoga sessions twice a week;
- flexible working schemes, hybrid work;
- office located in the city centre at a convenient location, easily accessible by public transport;
- corporate retreats;
- team-building events.



Environmental, social and corporate governance activities

PNP cares not only about the growth of our company and our employees but also about aligning this growth with corporate social responsibility principles and making sustainable and organic advancements.

That is why we support various initiatives corresponding with our values. These include:

- free seminars and legal education e.g. for women on family law, including marital property and inheritance issues;
- free legal information, assistance, and material support to refugees from Ukraine after the 2022 Russian invasion, covering entry, travel, housing, work, study, and social welfare in Poland;
- pro bono legal aid to vulnerable groups, such as victims of bullying, stalking, and those threatened with homelessness through Radcowski Ośrodek Pomocy Pro Bono, and regular support of foundations in health, social services, and other sectors via Centrum Pro Bono;
- intervention with the Polish Ombudsman and mass media regarding prisoners' rights, specifically addressing the practice of repeated transfers from

one correctional facility to another that undermine fair trial rights, and protest against legal amendments restricting restitution of unlawfully nationalized property;

- support for charitable and awareness initiatives, including regular donations to Szlachetna Paczka, animal shelters, and participation in actions raising awareness of prostate cancer and breast cancer;
- assistance to Belarussian entrepreneurs relocating to or starting businesses in Poland through the Poland Business Harbour project;
- support for the publication "On the Green Way" in cooperation with the SPCC.



Clients

Nowadays we have the privilege of working with approximately 300 active clients from over 20 countries and a wide range of industries.

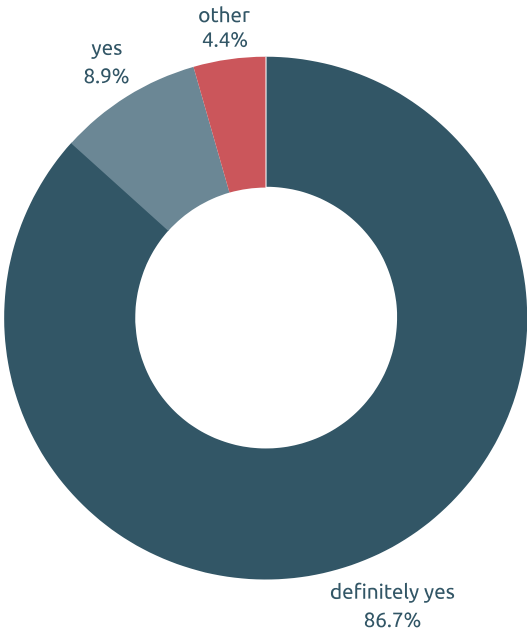
This diverse client base allows us to gain insights from multiple perspectives, experience various business and legal cultures, and continuously expand our horizons. Each collaboration is an opportunity to refine our skills, challenge our assumptions, and raise the standard of the services we provide. It is through this international and cross-sectoral exposure that we are able to deliver legal solutions that are not only technically sound but also culturally and commercially attuned.

We strive to approach feedback from our clients with humility. That's why we are particularly pleased with the results of the client satisfaction surveys we conduct from time to time, which allow us to better understand our clients' perspectives and expectations.

We are extremely happy that, on the 35th anniversary of our operations, according to the client satisfaction survey, over 90% of respondents feel that our services fully met their expectations.



Did our services meet your expectations?

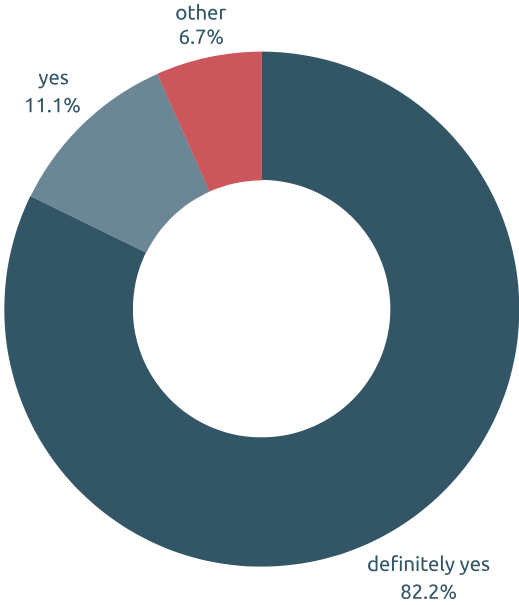


Our clients value in particular:

- personal relation and direct contact with the lawyer;
- lawyer's knowledgeability, deep insight, and professionalism;
- taking up cases without delay and swift responses;
- division of competence among lawyers depending on the type of case;
- openness of lawyers and their readiness to approach various problems;
- friendly and informal atmosphere;
- proactive solutions;
- feeling of being in good hands.



Would you recommend our law office to other companies?



91% respondents are satisfied with our legal assistance services.

Score of work:

- Lawyer's professionalism – 4.8/5
- Response time to queries – 4.7/5
- Lawyer's explanation regarding the issue – 4.6/5

Our team



I really appreciate that we don't create in our office any unnecessary internal tension. Being a lawyer already brings a lot of stress – we are often in the very heart of serious disputes of our clients, at offices, or in courtrooms. A friendly atmosphere in our team allows me to focus on things that are really important. From the very first day I have felt trust and peace here, which make me still, 18 years later, come happily to work at PNP.

LECH GNIADY,
PARTNER



I like that our company employs people of various ages – I talk in the office with representatives of basically all of the working generations. This doesn't allow me to become closed in my worldview and makes me keep my mind open for other outlooks of life, be them of people older than me or of our office's youth.

JUSTYNA KOSECKA,
TRANSLATOR/ASSISTANT



I started working for PNP when I was a student, which feels like a thousand years ago. There were no laptops, AI, or MS Teams back then... What do I like most at PNP? Put simply: a whole bunch of smaller and bigger positive interactions and trifles that come together to create a Bigger Whole, such as joint lunches at the office, talks by the coffee, teasing each other, our diversity of characters and opinions, and clients from various destinations with whom I just like to work, our common passions, respect, affection, camaraderie, yoga sessions during work breaks, and Małgosia's e-mail rhymes that remind us of these trainings...

MIROSŁAW STEFANIK,
PARTNER



The biggest asset of PNP are... the people. It is a real pleasure to be part of such a team.

MAŁGORZATA SZELAĞ-MIZIKOWSKA,
CHIEF ACCOUNTANT



I've worked for PNP for many years now. I really like my job and the team that I have a pleasure to meet with every day.

On one hand, working for PNP gives me a professional development stemming from the legal issues that I deal with; on the other hand, it brings a lot of optimism and happy moments to my life thanks to daily meetings with the team.

Are there any friendlier work establishments? Probably not.

DOROTA DĄBROWSKA-KOBUS,
PARTNER



For me, working for PNP means more than gaining professional knowledge, although of course the daily contact with real problems and the possibility of learning from experienced lawyers cannot be overestimated.

The thing that really differentiates PNP from other companies is the atmosphere of mutual respect, cooperation, and openness. I like this balance between professionalism and humane approach. Thanks to this, I can not only evolve professionally but also just enjoy coming to work.

WIKTORIA MISZCZAK,
PARALEGAL



I value our company for a friendly atmosphere, camaraderie among the team members, professionalism and traditional lunches. Nothing unifies people better than sharing a meal together.

KATARZYNA JASIŃSKA,
HR & PAYROLL SPECIALIST



I adore team meetings by the coffee machine. During these moments, we discuss complicated legal and accountancy issues. But we are not stiffs! Some interesting and colourful personalities work here. We talk about films, music, we also exchange stories about our lives and experiences. It's simply a great team.

KATARZYNA BOGUCKA,
ACCOUNTANT

Our values

Respect

Respecting our clients, employees, competitors or adversaries allows us to build relationships that endure. But nowadays, respect for other people also means respect for the natural environment, of which we are part. That is why we actively engage in sustainability and social projects that reflect our values and long-term vision.

Hygge

While we remain deeply committed to our work, we also prioritize wellbeing and everyday connections. Shared lunches, regular yoga sessions, and group outings encourage open communication and foster a genuine sense of belonging. We celebrate achievements together, promote a warm, inclusive atmosphere, and create space where people feel both valued and at ease.



Transparency and integrity

We are part of broader communities – be it families, companies, or international networks – where trust is essential. Achieving shared goals requires clear rules of cooperation, honest assessment of opportunities, and straightforward communication with all stakeholders. This is how we cultivate fairness and accountability in our work.



Equality and flat hierarchy

We believe that a minimal power distance fosters consensus and gives team members the space to contribute meaningfully to decision-making. Our environment is informal yet professional, allowing both employees and clients to feel comfortable and enabling collaboration based on partnership, not formality.

KIP law
since 1990



pn law
since 1990

Peter Nielsen & Partners Law Office sp. k.

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EXPORT
PARTNER**

