Grant Thornton

Legal Advisory

in Poland

2025

2026

2025 at a glance

400+
clients

200+
corporate matters before the National Court Register (KRS)

50+
completed restructuring processes

70+
family foundation projects

40+
merger and acquisition (M&A) transactions

12
jurisdictions

Rafał Śmigórski
Partner, Grant Thornton

We consistently develop our legal advisory practice as a key element of comprehensive client support

Business first

Within Grant Thornton Poland, we provide a broad range of advisory services, with legal advisory forming an integral part of our offering. Grant Thornton's multidisciplinary model enables a multi-faceted approach to the challenges and issues faced by our clients. This approach allows us to respond effectively to market needs, which are focused on supporting business growth and overcoming barriers that may arise along the way.For this reason, we continue to systematically develop Grant Thornton Legal, both by strengthening our existing areas of expertise and by launching new specialisations. In 2025, we established dedicated teams in **Real Estate Law, New Technologies Law, and Immigration Law**.

Security and effective use of attractive legal solutions

Given the scale and dynamic nature of legal regulations, ensuring compliance with applicable laws and regulations remains a significant challenge for businesses. The number of areas requiring ongoing monitoring continues to increase. Oversights may result in adverse consequences, both for companies and for individuals responsible for their management. We observe a growing awareness among senior management, reflected in dedicated projects addressing compliance-related issues. At the same time, proactive analysis of the evolving legal environment makes it possible to identify solutions that not only mitigate risk, but also effectively support business development.

Our year!

Results driven by expertise and experience

Corporate law

The security of a company's operations begins with solid corporate foundations.

2025 Focus: Management Board liability

Over the past year, we have placed particular emphasis on increasing awareness of legal risks associated with conducting business activities and the liability of management board members for decisions taken. Through publications issued by Grant Thornton and partner initiatives, such as Management Under Compliance Pressure in Poland – Duties, Risks, and Legal & Financial Consequences?, we reached a wide audience, confirming the growing importance of this area in day-to-day corporate governance.

Company law in an environment of increasing regulatory obligations

Decisions of corporate bodies are subject to increasing scrutiny, not only as to their substance, but also as to how they are prepared, justified and documented, particularly in light of expanding regulatory and compliance obligations. For management boards, this requires conscious risk management, consistent corporate documentation and proper justification of decisions taken in the company's best interests, often with the support of external advisors.

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4 trends to watch in 2026

↳ 2025

Is this already on your checklist...

- [ ] a corporate documentation audit?
- [ ] training for management board members?
- [ ] a 2026 obligations schedule tailored to your business?
- [ ] mapping of key compliance obligations?

200+

corporate matters before the National Court Register (KRS)

Key question

Are the decisions of your company's governing bodies properly justified and duly documented?

Key report

Management Under Compliance Pressure

Check us out

Labour law

Labour law affects us all on a daily basis and, in a rapidly changing environment, has become one of the most important areas of law.

Labour law in 2025

2025 brought a number of significant changes in employment law. The year was marked by the implementation of whistleblower regulations, the continued development of rem work, and work–life balance rules. At the same time, collec redundancies became increasingly common. The attentio both employers and employees was also focused on char announced for 2026.

What was being discussed?

Minimum wage increase to PLN 4,666 gross and an hourly rate of PLN 30.50, impacting related benefits.

Christmas Eve (24 December) as a day off – additional non-working days and the need to adjust work schedules accordingly.

New Labour Market Act (effective from 1 June 2025) – introducing changes for jobseekers, labour offices, foreign nationals and new funding mechanisms.

Pay transparency in recruitment (effective from 24 December 2025) – disclosure of remuneration, salary ranges and pay principles already at the recruitment stage.

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4 trends to watch in 2026

Is this already on your checklist...

- [ ] increase in the minimum wage and related benefits?
- [ ] implementation of national regulations, including whistleblower protection and pay transparency?
- [ ] clearly defined rules for work performed under civil law contracts (including B2B arrangements)?
- [ ] changes in the scope of discrimination and mobbing protections?

Our expertise

Pay Gap Transparency
Employment of Foreign Students in Poland

Key question

Will your HR procedures withstand the legislative tsunami of 2026?

New service

Immigration Law – support for employers

Trusted by:

tag. almirall feel the science

Business succession

In 2026, the family foundation will remain the most effective tool for business succession and asset protection.

Planning, responsibility, continuity

Each successive year of working with entrepreneurs reinforces how fundamental conscious asset protection and well-designed succession planning truly are. In daily discussions with family business owners, questions increasingly arise as to how best to protect the achievements of a lifetime and ensure peace of mind for loved ones - not only today, but also in the future.

Family foundations remain a popular solution

In 2026, the family foundation will continue to be the most effective tool for business succession and asset protection. It is therefore worth asking whether this solution is appropriate for your family and your business. This is a good moment to consider establishing a family foundation, particularly if the objective is to structure ownership, safeguard accumulated wealth and define clear rules for asset management.

For those who already have a family foundation in place, it is advisable to review its charter—especially governance mechanisms—as well as the overall structure, to ensure optimal use of the tax benefits associated with this solution.

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4 trends to watch in 2026

Is this already on your checklist...

- [ ] verification of protection of key assets?
- [ ] checking whether a family foundation is the right solution for me?
- [ ] review of the family foundation's statutes?
- [ ] initiation of succession planning actions?

70+
family foundation projects in 2025

Key question

Is your business ready for succession?

Key report

Family Foundations Report

Check us out

Discover our work

Case study: owner succession

The firm advised a multi-generational manufacturing company on the comprehensive planning of owner succession at a time when the second generation was being actively involved in both the management and ownership structures of the business. The project combined succession planning, corporate governance and long-term family wealth protection.

The first stage involved a detailed review of the family and business assets, including the ownership structure, key assets and potential legal and tax risks. On this basis, a coherent succession strategy was developed, with the establishment of a family foundation as the ultimate owner of the shares in the operating company as its central element.

The family foundation was designed as a vehicle separating ownership from day-to-day management, ensuring decision-making stability and a controlled introduction of successors into ownership processes. In parallel, the firm supported the family in amending the company's articles of association, introducing mechanisms safeguarding business continuity and clear rules for strategic decision-making. Testamentary planning was also a key component of the project, ensuring consistency between inheritance arrangements, the new foundation structure and the corporate governance framework, while minimising the risk of future family disputes. This project exemplifies the firm's expert, interdisciplinary approach to succession processes, combining corporate law, wealth planning and the management of intergenerational relationships to secure the long-term stability of family businesses.

M&A Legal Advisory

It was a very successful year for us. We advised on 44 transaction processes, 12 of which reached a successful closing in 2025.

A strong year: technology, healthcare and manufacturing

It was a very successful year for us. We advised on 44 transaction processes, 12 of which reached a successful closing in 2025. We observed renewed activity among strategic investors, with the highest levels of deal flow in technology (software and data), healthcare, industrial manufacturing and consumer goods, where consolidation was driven by the pursuit of scale and access to new capabilities.

Many mandates involved a cross-border element. From a process perspective, early development of the transaction narrative, advance structuring of documentation and close cooperation with due diligence teams proved critical in shortening decision-making paths and maintaining deal certainty in a challenging market environment.

Trends in transaction documentation

In 2025, transaction practice continued to show growing interest in earn-out clauses linked to performance-based settlements, as well as expanded representations and warranties relating to cybersecurity.

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4 trends to watch in 2026

Is your deal ready for this?

- [ ] earn-out clauses bridging valuation gaps between buyers and sellers
- [ ] compliance of the business with the AI Act and NIS-2
- [ ] investments in compliance with the PPWR and incremental costs resulting from CBAM
- [ ] rising labor costs due to the revised method of calculating length of service

44

merger and acquisition (M&A) transactions in 2025

12

transactions completed in 2025

55/45

In 2025, we advised buyers in 55% of our projects and sellers in 45%

Trusted by:

BUREAU VERITAS 1828

mediaexpert

Discover our work

Case study: the sale of e-file to Hawk Infinity

e-file®

Client need

e-file, a leading Polish provider of e-administration software - including tax settlements, invoicing and accounting solutions - faced a strategic decision regarding the selection of a long-term investor. The shareholders' objective was the sale of 100% of the shares under a model ensuring operational continuity, stable financing and room for further expansion.

Our solution

Acting as the sellers' exclusive legal transaction advisor, we managed the process end to end—from negotiating indicative offers and conducting vendor due diligence, through to structuring and negotiating the share purchase agreement and the full transaction documentation, including the reinvestment of proceeds into Hawk Infinity.

Outcome

The transaction was successfully completed in August 2025, when e-file joined the portfolio of the Norwegian group Hawk Infinity.

TMT

M&A Legal Advisory

Business formation and reorganisation

A dynamic market environment requires constant adaptation. A broad range of reorganisation processes supports the execution of business strategies.

Observation, response, planning and implementation

As lawyers and tax advisors, working closely with statutory auditors and financial advisors, we support Polish and international entrepreneurs in planning and launching business operations in Poland and abroad. We advise on the selection of the appropriate legal form, accompany clients through the early stages of development, and each year deliver dozens of reorganisation processes, implementing solutions tailored to evolving business challenges. The scenarios we develop become an integral part of our clients' day-to-day growth-oriented activities.

Greater legal stability, continued dynamism in capital groups

Although legislative changes affecting business forms and group structures have become less frequent, market dynamics remain high and investment cycles are shortening. As a result, 2025 saw numerous mergers, demergers, corporate transformations, in-kind contributions and share restructurings at Grant Thornton, supported by our extensive experience in comprehensive legal, tax and accounting advisory services.

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4 trends to watch in 2026

Is this already on your checklist...

- [ ] assessment of your business's effective tax rate
- [ ] aligning the legal structure with business scale, risks, and strategy
- [ ] appropriate allocation of assets and business functions among the various entities
- [ ] protection of key assets against the risks arising from new business ventures

50+

completed restructuring processes

Key question

How to legally and safely reduce taxes?

100%

effectiveness in precise KRS filings in corporate reorganizations

Check us out

Legal due diligence

Well-executed due diligence allows for identifying risks, developing solutions, and efficiently closing the transaction while minimizing the investor's exposure.

Revival in the M&A Market

The year 2025 concludes with a marked revival in the mergers and acquisitions market, as investor activity - both domestic and international - grows dynamically. In this context, the role of legal due diligence becomes even more critical than before. A comprehensive legal analysis not only identifies risks related to the transaction target but also prepares businesses to face challenges arising from new regulations, particularly those specific to certain industries.

In 2026 – Data Protection and IP

Looking ahead to 2026, issues of compliance with data protection and intellectual property regulations are expected to gain particular significance. Properly conducted due diligence will not only uncover potential risks but also help develop solutions that enable smooth transaction closure while minimizing investor exposure. In an increasingly competitive environment, professional legal due diligence will increasingly be regarded as a competitive advantage - helping avoid costly mistakes, accelerating decision-making, and building trust between the parties.

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4 trends to watch in 2026

Is this already on your checklist...

- [ ] compliance analysis in the areas of AI, intellectual property, and licensing
- [ ] review of contracts with key counterparties and change-of-control clauses
- [ ] evaluation of regulatory and sector-specific risks
- [ ] evaluation of risks arising from sanctions compliance

10
due diligence projects completed in 2025

Key question

Have you reviewed the compliance of AI tool usage in the acquired entity?

That matters

Regulatory risks related to environmental permitting

Check us out

GDPR Advisory

Ensuring GDPR compliance is a process that requires continuous attention and practical application in the company's daily operations

Record Fines for GDPR Violations

In 2025, the President of the Personal Data Protection Office (PUODO) clearly tightened supervisory policy. Fines imposed so far have reached nearly 65 million PLN in total, showing that leniency is over.

It is worth noting that PUODO doesn't just punish companies for having a data breach. Fines are primarily result from organisational shortcomings, such as insufficient safeguards, lack of process controls, or failure to cooperate with the supervisory authority.

Even the Best Documentation May Not Prevent Fines

Tailored documentation or an impressive set of internal procedures is ineffective if they are not applied in practice.

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The key issues in most PUODO decisions are the lack of verification mechanisms, insufficient employee training, or inadequate oversight of entities entrusted with personal data. Another common problem is unclear accountability within the organization. The absence of a designated person responsible for data protection can lead to non-compliance with procedures and increase the risk of fines.

4 trends to watch in 2026

Is this already on your checklist...

- [ ] establishing an GDPR breach response procedure
- [ ] GDPR compliance check for AI tools before launching
- [ ] review of all data processing agreements with vendors
- [ ] regular GDPR training for employees

25+
GDPR breaches handled annually for our clients

Key question
How long can I retain personal data?

350+
documents analyzed in GDPR audits

Trusted by:

Miele

mbe:group

Discover our work

Case study: implementing GDPR compliance for training platform

Ornsson Sqoly

Client need

The client was launching a training platform to help other companies to manage employee development. As the platform would process end-users' personal data, it was essential to ensure GDPR compliance and prepare thorough documentation in order to meet legal requirements, build client trust and support the platform's commercial success.

Our solution

We conducted a thorough analysis of the data processing workflows within the training platform and developed a complete set of GDPR-compliant documentation, including clauses and content for the website's forms.

Results

The client received a coherent, ready-to-use set of documentation that meets legal requirements and supports the secure use of the platform. At the same time, clearly defined data processing rules enhance the trust of companies using the platform.

SERVICES | GDPR Advisory

New Services

Meeting the Evolving Needs of Businesses

New!

New Technologies Law

Leader

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This is an area of key importance for all organizations developing digital solutions.

The pace of technological change goes hand in hand with an increasingly complex regulatory environment, particularly at the European Union level. Our New Technology Law Team provides support that helps clients efficiently identify and effectively address legal challenges arising across a variety of legal frameworks.

We treat technology as a driver of growth, not just as a standalone sector. That is why we work with entities across multiple industries, regardless of the stage of their digital projects.

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CODETWO®

- Brand and Product Legal Protection
- Trademarks & IP Strategy
- IT, AI & E-commerce Law
- Technology Implementation and Training

New!

Real Estate and Construction – Legal Advisory

Leader

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Senior Counsel

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Professional advisory services have become essential at every stage of real estate projects.

The complexity of the investment process, combined with evolving legal regulations, creates numerous challenges and legal risks throughout each phase of a project.

We support investors from the planning stage and property acquisition, through obtaining administrative approvals and the construction phase, all the way to the commercialization of the completed property.

Check us out

- Legal and tax due diligence of real estate
- Transaction structuring & negotiation
- Construction process advisory
- Assistance in cooperation with financing institutions

New!

Immigration Law

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Comprehensive Support for Employers in Legalizing Foreign Workers

We provide end-to-end support for employers in managing the work and residence legalization of foreign employees. We efficiently handle the entire legalization process—from obtaining work permits, visas, and residence permits to full compliance management—taking on the administrative burden and relieving HR and administrative departments, while ensuring all actions comply with current regulations.

We proactively mitigate legal risks through audits and provide full representation before Voivodeship Offices and the Border Guard, ensuring secure, efficient, and reliable support in Global Mobility.

Check us out

- Employment Strategy Analysis & Planning
- Application Preparation & Filing
- Representation before Authorities
- Employment Legality Audits

Time to celebrate

Recognized by Clients... and More!

IFLR1000

Grant Thornton Lawyers Recognized in the M&A Category

Karol Guździoł, leader of our M&A Legal Advisory Practice, was honored individually as a **"Rising Star Partner"** in recognition of his outstanding contributions.

Legal500

Our Grant Thornton Lawyers Shine in Commercial, Corporate, and M&A

Four of our practice leaders were individually recognized in the ranking: **Karol Guździoł, Maja Jabłońska, Magdalena Frukacz, and Justyna Nykiel.**

400+
clients
in 2025

84%
NPS Score in
2025

Time to celebrate

Familiar Faces, New Titles

	Now...
Wojciech Rzepiński	Attorney-at-Law
Katarzyna Mazanowska	
Jakub Sitarski	Advocate
Wojciech Rzepiński	PhD in Law

The Expert Voice

Insights That Matter

50+

new articles on the Grant Thornton website tracking legal changes and challenges

76

events, workshops, and webinars led by our experts, including annual series: Client Week and New Year with Grant Thornton

13 Reports and analyses dedicated to legal changes and issues faced daily by Polish entrepreneurs.

What they say about us

Our Clients' perspective

Professionalism you can rely on

„Quality, reliability, and preparation of documentation in advance. I feel very comfortable having such a partner."

„I consider my collaboration with the Counsel to go beyond ordinary standards, especially given that I started with virtually no knowledge about foundations."

„The team is excellent and absolutely professional in every respect."

„Reliability, Expertise, Punctuality"

„Dedication and Expert Support"

What they say about us

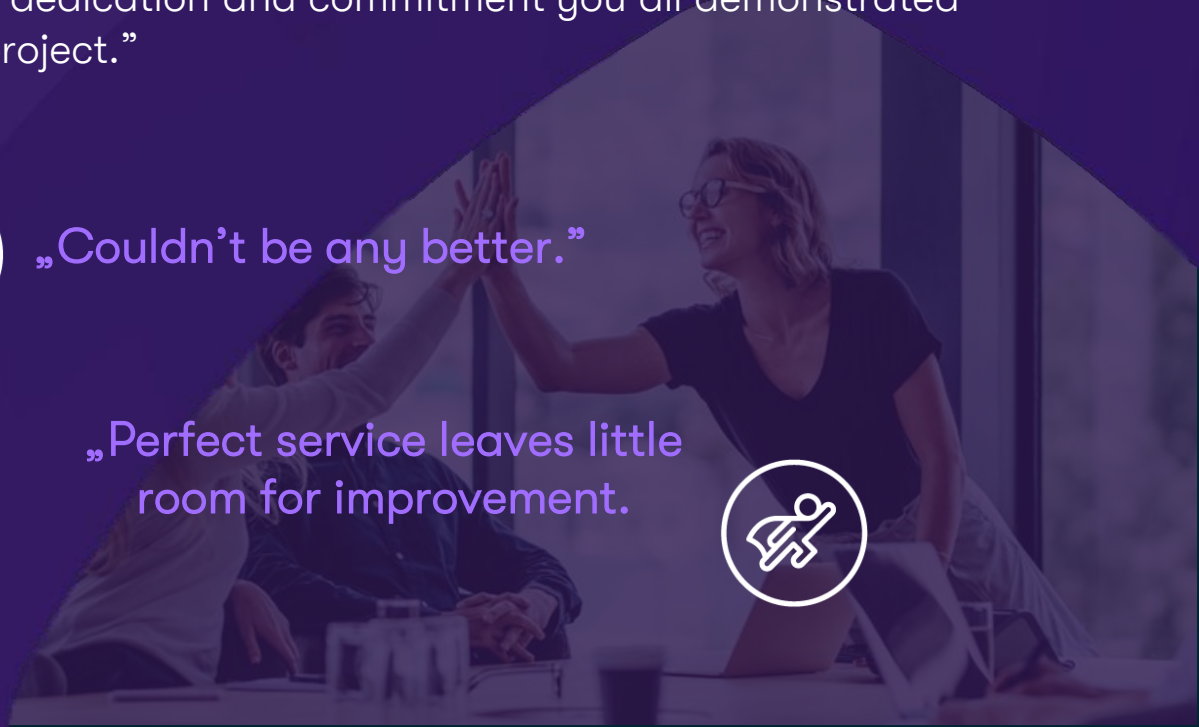
Our Clients' perspective

A pleasure working with you & your team.

„Thank you and your team for the prompt and timely advice and assistance throughout this process."

„Fantastic - thank you very much for your support. As I said, collaborating with you is an absolute pleasure!

„I appreciate the dedication and commitment you all demonstrated throughout the project."



„Couldn't be any better."

„Perfect service leaves little room for improvement.

Thank you for an amazing year!

See you in 2026!

Your trust has been a valuable source of experience and inspiration for us in 2025.

We are delighted to invite you to continue our collaboration in 2026. We remain at your disposal, ready to support your business in tackling new legal challenges.

NEWSLETTER

Daily Insights -For Free

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