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## ANNEX I

### **TYPES OF COMPANIES REFERRED TO IN ARTICLE 2(1) AND (2), ARTICLE 44(1) AND (2), ARTICLE 45(2), ARTICLE 87(1) AND (2) AND ARTICLE 135(1)**

- Belgium:
  - société anonyme/naamloze vennootschap;
- Bulgaria:
  - акционерно дружество;
- the Czech Republic:
  - akciová společnost;
- Denmark:
  - aktieselskab;
- Germany:
  - Aktiengesellschaft;
- Estonia:
  - aktsiaselts;
- Ireland:
  - cuideachta phoiblí faoi theorainn scaireanna/public company limited by shares,
  - cuideachta phoiblí faoi theorainn ráthaíochta agus a bhfuil scairchaipiteal aici/public company limited by guarantee and having a share capital;
- Greece:
  - ανώνυμη εταιρεία;
- Spain:
  - sociedad anónima;
- France:
  - société anonyme;
- Croatia:
  - dioničko društvo;
- Italy:
  - società per azioni;
- Cyprus:
  - δημόσιες εταιρείες περιορισμένης ευθύνης με μετοχές,
  - δημόσιες εταιρείες περιορισμένης ευθύνης με εγγύηση που διαθέτουν μετοχικό κεφάλαιο;
- Latvia:
  - akciju sabiedrība;
- Lithuania:
  - akcinė bendrovė;
- Luxembourg:

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- société anonyme;
- Hungary:
- nyilvánosan működő részvénytársaság;
- Malta:
- kumpanija pubblika ta' responsabbiltà limitata/public limited liability company;
- the Netherlands:
- naamloze vennootschap;
- Austria:
- Aktiengesellschaft;
- Poland:
- spółka akcyjna;
- Portugal:
- sociedade anónima;
- Romania:
- societate pe acțiuni;
- Slovenia:
- delniška družba;
- Slovakia:
- akciová spoločnosť';
- Finland:
- julkinen osakeyhtiö/publikt aktiebolag;
- Sweden:
- aktiebolag;
- the United Kingdom:
- public company limited by shares,
- public company limited by guarantee and having a share capital.

## ANNEX II

### **TYPES OF COMPANIES REFERRED TO IN ARTICLES 7(1) AND 13, ARTICLES 29(1), 36(1) AND 67(1) AND POINT (a) OF ARTICLE 119(1)**

- Belgium:
- naamloze vennootschap/société anonyme,
- commanditaire vennootschap op aandelen/société en commandite par actions,
- personenvennootschap met beperkte aansprakelijkheid/société de personnes à responsabilité limitée;
- Bulgaria:

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- акционерно дружество, дружество с ограничена отговорност, командитно дружество с акции;
- Czech Republic:
  - společnost s ručením omezeným, akciová společnost;
- Denmark:
  - aktieselskab, kommanditaktieselskab, anpartsselskab;
- Germany:
  - die Aktiengesellschaft, die Kommanditgesellschaft auf Aktien, die Gesellschaft mit beschränkter Haftung;
- Estonia:
  - aktsiaselts, osaühing;
- Ireland:
  - cuideachtaí atá corpraithe faoi dhliteanas teoranta/companies incorporated with limited liability;
- Greece:
  - ανώνυμη εταιρεία, εταιρεία περιορισμένης ευθύνης, ετερόρρυθμη κατά μετοχές εταιρεία;
- Spain:
  - la sociedad anónima, la sociedad comanditaria por acciones, la sociedad de responsabilidad limitada;
- France:
  - société anonyme, société en commandite par actions, société à responsabilité limitée, société par actions simplifiée;
- Croatia:
  - dioničko društvo, društvo s ograničenom odgovornošću;
- Italy:
  - società per azioni, società in accomandita per azioni, società a responsabilità limitata;
- Cyprus:
  - δημόσιες εταιρείες περιορισμένης ευθύνης με μετοχές ή με εγγύηση, ιδιωτικές εταιρείες περιορισμένης ευθύνης με μετοχές ή με εγγύηση;
- Latvia:
  - akciju sabiedrība, sabiedrība ar ierobežotu atbildību, komanditsabiedrība;
- Lithuania:
  - akcinė bendrovė, uždaroji akcinė bendrovė;
- Luxembourg:
  - société anonyme, société en commandite par actions, société à responsabilité limitée;
- Hungary:
  - résztvénytársaság, korlátolt felelősségű társaság;
- Malta:

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- kumpannija publika/public limited liability company,
- kumpannija privata/private limited liability company;
- the Netherlands:
- naamloze vennootschap, besloten vennootschap met beperkte aansprakelijkheid;
- Austria:
- die Aktiengesellschaft, die Gesellschaft mit beschränkter Haftung;
- Poland:
- spółka z ograniczoną odpowiedzialnością, spółka komandytowo-akcyjna, spółka akcyjna;
- Portugal:
- sociedade anónima de responsabilidade limitada, sociedade em comandita por ações, sociedade por quotas de responsabilidade limitada;
- Romania:
- societate pe acțiuni, societate cu răspundere limitată, societate în comandită pe acțiuni;
- Slovenia:
- delniška družba, družba z omejeno odgovornostjo, komaditna delniška družba;
- Slovakia:
- akciová spoločnosť, spoločnosť s ručením obmedzeným;
- Finland:
- yksityinen osakeyhtiö/privat aktiebolag,
- julkinen osakeyhtiö/publikt aktiebolag;
- Sweden:
- aktiebolag;
- United Kingdom:
- companies incorporated with limited liability.

### ANNEX III

#### PART A

#### REPEALED DIRECTIVES WITH LIST OF THE SUCCESSIVE AMENDMENTS THERETO

(REFERRED TO IN ARTICLE 166)

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**Council Directive 82/891/EEC(OJ L 378, 31.12.1982, p. 47).**

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Directive 2007/63/EC of the European Parliament and of the Council (OJ L 300, 17.11.2007, p. 47).	Article 3
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Directive 2009/109/EC of the European Parliament and of the Council (OJ L 259, 2.10.2009, p. 14).	Article 3
Directive 2014/59/EU of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).	Article 116
<b>Council Directive 89/666/EEC(OJ L 395, 30.12.1989, p. 36).</b>	
Directive 2012/17/EU of the European Parliament and of the Council (OJ L 156, 16.6.2012, p. 1).	Article 1
<b>Directive 2005/56/EC of the European Parliament and of the Council(OJ L 310, 25.11.2005, p. 1).</b>	
Directive 2009/109/EC of the European Parliament and of the Council (OJ L 259, 2.10.2009, p. 14).	Article 4
Directive 2012/17/EU of the European Parliament and of the Council (OJ L 156, 16.6.2012, p. 1).	Article 2
Directive 2014/59/EU of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).	Article 120
<b>Directive 2009/101/EC of the European Parliament and of the Council(OJ L 258, 1.10.2009, p. 11).</b>	
Directive 2012/17/EU of the European Parliament and of the Council (OJ L 156, 16.6.2012, p. 1).	Article 3
Council Directive 2013/24/EU (OJ L 158, 10.6.2013, p. 365).	Article 1 and point 1 of Part A of the Annex
<b>Directive 2011/35/EU of the European Parliament and of the Council(OJ L 110, 29.4.2011, p. 1).</b>	
Council Directive 2013/24/EU (OJ L 158, 10.6.2013, p. 365).	Article 1 and point 3 of Part A of the Annex
Directive 2014/59/EU of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).	Article 122
<b>Directive 2012/30/EU of the European Parliament and of the Council(OJ L 315, 14.11.2012, p. 74).</b>	
Council Directive 2013/24/EU (OJ L 158, 10.6.2013, p. 365).	Article 1 and point 4 of Part A of the Annex
Directive 2014/59/EU of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).	Article 123

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## PART B

**TIME LIMITS FOR TRANSPOSITION INTO  
NATIONAL LAW AND DATES OF APPLICATION**

**(REFERRED TO IN ARTICLE 166)**

<b>Directive</b>	<b>Time limit for transposition</b>	<b>Date of application</b>
82/891/EEC	1 January 1986	—
89/666/EEC	1 January 1992	1 January 1993 <sup>a</sup>
2005/56/EC	15 December 2007	—
2007/63/EC	31 December 2008	—
2009/109/EC	30 July 2011	—
2012/17/EU	7 July 2014 <sup>b</sup>	—
2013/24/EU	1 July 2013	—
2014/59/EU	31 December 2014	1 January 2015 <sup>c</sup>

**a** Under Article 16(2) of Directive 89/666/EC, Member States are required to stipulate that the provisions referred to in paragraph 1 shall apply from 1 January 1993 and, with regard to accounting documents, shall apply for the first time to annual accounts for the financial year beginning on 1 January 1993 or during 1993.

**b** Under Article 5(2) of Directive 2012/17/EU Member States are required to, not later than 8 June 2017, adopt, publish and apply the provisions necessary to comply with:

- Article 1(3) and (4) and Article 5a of Directive 89/666/EEC,
- Article 13 of Directive 2005/56/EC,
- Article 3(1), second subparagraph, Article 3b, Article 3c, Article 3d and Article 4a(3) to (5) of Directive 2009/101/EC.

**c** Under the third subparagraph of Article 130(1) of Directive 2014/59/EU, Member States are required to apply provisions adopted in order to comply with Section 5 of Chapter IV of Title IV of that Directive from 1 January 2016 at the latest.

## ANNEX IV

## CORRELATION TABLE

<b>Directive 82/891/EEC</b>	<b>Directive 89/666/EEC</b>	<b>Directive 2005/56/EC</b>	<b>Directive 2009/101/EC</b>	<b>Directive 2011/35/EU</b>	<b>Directive 2012/30/EU</b>	<b>This Directive</b>
—	—	—	—	—	—	Article 1
Article 1						Article 135
Article 2						Article 136
Article 3(1) and (2)						Article 137(1) and (2)

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Article 3(3) (a)						Article 137(3) first subparagraph
Article 3(3) (b)						Article 137(3) second subparagraph
Article 4						Article 138
Article 5						Article 139
Article 6						Article 140
Article 7						Article 141
Article 8						Article 142
Article 9						Article 143
Article 10						Article 144
Article 11						Article 145
Article 12						Article 146
Article 13						Article 147
Article 14						Article 148
Article 15						Article 149
Article 16						Article 150
Article 17						Article 151
Article 18						Article 152
Article 19						Article 153
Article 20(a) and (b)						Article 154(a) and (b)
Article 20(d)						Article 154(c)
Article 21						Article 155
Article 22(1), (2) and (3)						Article 156(1), (2) and (3)
Article 22(5)						Article 156(4)
Article 23						Article 157
Article 24						Article 158
Article 25						Article 159

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Article 26(1)						—
Article 26(2)						Article 160(1)
Article 26(3)						—
Article 26(4)						Article 160(2)
Article 26(5)						—
Article 27						—
	Article 1					Article 29
	Article 2					Article 30
	Article 3					Article 31
	Article 4					Article 32
	Article 5					Article 33
	—					Article 34(1)
	Article 5a(1), (2) and (3)					Article 20(1), (2) and (3)
						Article 33(1)
	Article 5a(4)					Article 34(2)
	Article 5a(5)					Article 34(3)
	Article 6					Article 35
	Article 7					Article 36
	Article 8					Article 37
	Article 9					Article 38
	Article 10					Article 39
	Article 11					—
	Article 11a					Article 161
	Article 12					Article 40
	Article 13					Article 41
	Article 14					Article 42
	Article 15					—



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	Article 16				—
	Article 17				Article 43
	Article 18				—
		Article 1			Article 118
		Article 2			Article 119
		Article 3			Article 120
		Article 4			Article 121
		Article 5			Article 122
		Article 6			Article 123
		Article 7			Article 124
		Article 8			Article 125
		Article 9			Article 126
		Article 10			Article 127
		Article 11			Article 128
		Article 12			Article 129
		Article 13			Article 130
		Article 14			Article 131
		Article 15			Article 132
		Article 16			Article 133
		Article 17			Article 134
		Article 17a			Article 161
		Article 18			
		Article 19			—
		Article 20			—
		Article 21			—
			Article 1		Annex II
			Article 2		Article 14
			Article 2a		Article 15
			Article 3		Article 16
			Article 3a		Article 17
			Article 3b		Article 18
			Article 3c		Article 19
			Article 3d		Article 20
			Article 4		Article 21

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			Article 4a		Article 22
			Article 4b		Article 23
			Article 4c first and second paragraphs		Article 24 first and second paragraphs
			Article 4c third paragraph		—
			Article 4d		Article 25
			Article 4e		Article 165
			Article 5		Article 26
			Article 6		Article 27
			Article 7		Article 28
			Article 7a		Article 161
			—		Article 7(1)
			Article 8		Article 7(2)
			Article 9		Article 8
			Article 10		Article 9
			Article 11		Article 10
			Article 12		Article 11
			Article 13		Article 12
			Article 13a		Article 163
			Article 14		—
			Article 15		—
			Article 16		—
			Article 17		—
			Article 18		—
			Annex I		—
			Annex II		—
				Article 1	Article 87
				Article 2	Article 88
				Article 3	Article 89
				Article 4	Article 90
				Article 5	Article 91
				Article 6	Article 92

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				Article 7		Article 93
				Article 8		Article 94
				Article 9		Article 95
				Article 10		Article 96
				Article 11		Article 97
				Article 12		Article 98
				Article 13		Article 99
				Article 14		Article 100
				Article 15		Article 101
				Article 16		Article 102
				Article 17		Article 103
				Article 18		Article 104
				Article 19		Article 105
				Article 20		Article 106
				Article 21		Article 107
				Article 22		Article 108
				Article 23		Article 109
				Article 24		Article 110
				Article 25		Article 111
				Article 26		Article 112
				Article 27		Article 113
				Article 28		Article 114
				Article 29		Article 115
				Article 30		Article 116
				Article 31		Article 117
				Article 32		—
				Article 33		—
				Article 34		—
				Annex I		—
				Annex II		—
					Article 1(1)	Article 2(1)
						Article 44(1)
					Article 1(2)	Article 2(2)

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						Article 44(2)
					Article 2	Article 3
					Article 3	Article 4
					Article 4	Article 5
					Article 5	Article 6
					—	Article 43
					Article 6	Article 45
					Article 7	Article 46
					Article 8	Article 47
					Article 9	Article 48
					Article 10	Article 49
					Article 11	Article 50
					Article 12	Article 51
					Article 13	Article 52
					Article 14	Article 53
					Article 15	Article 54
					Article 16	Article 55
					Article 17	Article 56
					Article 18	Article 57
					Article 19	Article 58
					Article 20	Article 59
					Article 21	Article 60
					Article 22	Article 61
					Article 23	Article 62
					Article 24	Article 63
					Article 25	Article 64
					Article 26	Article 65
					Article 27	Article 66
					Article 28	Article 67
					Article 29	Article 68
					Article 30	Article 69
					Article 31	Article 70
					Article 32	Article 71

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					Article 33	Article 72
					Article 34	Article 73
					Article 35	Article 74
					Article 36	Article 75
					Article 37	Article 76
					Article 38	Article 77
					Article 39	Article 78
					Article 40	Article 79
					Article 41	Article 80
					Article 42	Article 81
					Article 43	Article 82
					Article 44	Article 83
					Article 45	Article 84
					Article 46	Article 85
					Article 47(1)	Article 86
					Article 47(2)	Article 165
					Article 48	—
					—	Article 166
					Article 49	Article 167
					Article 50	Article 168
					Annex I	Annex I
					Annex II	—
					Annex III	—
					—	Annex III
					—	Annex IV