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## ANNEX II

### TYPES OF UNDERTAKING REFERRED TO IN POINT (b) OF ARTICLE 1(1)

- Belgium  
la société en nom collectif/de vennootschap onder firma, la société en commandite simple/de gewone commanditaire vennootschap, la société coopérative à responsabilité illimitée/de coöperatieve vennootschap met onbeperkte aansprakelijkheid;
- Bulgaria:  
събирателно дружество, командитно дружество;
- the Czech Republic:  
veřejná obchodní společnost, komanditní společnost;
- Denmark:  
interessentskaber, kommanditselskaber;
- Germany:  
die offene Handelsgesellschaft, die Kommanditgesellschaft;
- Estonia:  
täistühing, usaldusühing;
- Ireland:  
partnerships, limited partnerships, unlimited companies;
- Greece:  
η ομόρρυθμος εταιρία, η ετερόρρυθμος εταιρία;
- Spain:  
sociedad colectiva, sociedad en comandita simple;
- France:  
la société en nom collectif, la société en commandite simple;
- [<sup>F1</sup>In Croatia:  
javno trgovačko društvo, komanditno društvo, gospodarsko interesno udruženje;]
- Italy:  
la società in nome collettivo, la società in accomandita semplice;
- Cyprus:  
Ομόρρυθμες και ετερόρρυθμες εταιρείες (συνεταιρισμοί);
- Latvia:  
pilnsabiedrība, komandītsabiedrība;
- Lithuania:  
tikrosios ūkinės bendrijos, komanditinės ūkinės bendrijos;
- Luxembourg:  
la société en nom collectif, la société en commandite simple;
- Hungary:

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közkereseti társaság, betéti társaság, közös vállalat, egyesülés, egyéni cég;

— Malta:

soċjeta f'isem kollettiv jew soċjeta in akkomandita, bil-kapital li mhux maqsum f'azzjonijiet meta s-soċji kollha li għandhom responsabbilita' llimitata huma soċjetajiet in akkomandita bil-kapital maqsum f'azzjonijiet — partnership en nom collectif or partnership en commandite with capital that is not divided into shares, when all the partners with unlimited liability are partnership en commandite with the capital divided into shares;

— the Netherlands:

de vennootschap onder firma, de commanditaire vennootschap;

— Austria:

die offene Gesellschaft, die Kommanditgesellschaft;

— Poland:

spółka jawna, spółka komandytowa;

— Portugal:

sociedade em nome colectivo, sociedade em comandita simples;

— Romania:

societate în nume colectiv, societate în comandită simplă;

— Slovenia:

družba z neomejeno odgovornostjo, komanditna družba;

— Slovakia:

verejná obchodná spoločnosť, komanditná spoločnosť;

— Finland:

avoin yhtiö/ öppet bolag, kommandiittiyhtiö/kommanditbolag;

— Sweden:

handelsbolag, kommanditbolag;

— the United Kingdom:

partnerships, limited partnerships, unlimited companies.

#### Textual Amendments

- F1** Inserted by [Council Directive 2014/102/EU of 7 November 2014](#) adapting [Directive 2013/34/EU of the European Parliament and of the Council on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings](#), by reason of the accession of the Republic of Croatia (Text with EEA relevance).