



Brussels, 29.3.2023  
COM(2023) 177 final

ANNEX

**ANNEX**

**to the Proposal for a**

**DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**

**amending Directives 2009/102/EC and (EU) 2017/1132 as regards further expanding and upgrading the use of digital tools and processes in company law**

{SEC(2023) 377 final} - {SWD(2023) 177 final} - {SWD(2023) 178 final} -  
{SWD(2023) 179 final}

## ANNEX

### *ANNEX IIB*

TYPES OF COMPANIES REFERRED TO IN ARTICLES 7, 10, 13, 13f, 13g, 13j, 14a, 15, 16, 16b, 16c, 18, 19a, 26 and 28a

- Belgium:  
société en nom collectif/ vennootschap onder firma,  
société en commandite/ commanditaire vennootschap;
- Bulgaria:  
събирателно дружество, командитно дружество;
- Czechia:  
veřejná obchodní společnost, komanditní společnost;
- Denmark:  
interessentskab, kommanditselskab;
- Germany:  
offene Handelsgesellschaft, kommanditgesellschaft;
- Estonia:  
täisühing, usaldusühing;
- Ireland:  
comhpháirtíochtaí teoranta;
- Greece:

ομόρρυθμη εταιρεία, ετερόρρυθμη εταιρεία;

— Spain:

sociedad colectiva, sociedad comanditaria simple;

— France:

société en nom collectif, société en commandite simple;

— Croatia:

javno trgovačko društvo, komanditno društvo;

— Italy:

società in nome collettivo, società in accomandita semplice;

— Cyprus:

ομόρρυθμος ευνεταιρισμός, ετερόρρυθμος ευνεταιρισμός;

— Latvia:

pilnsabiedrība, komanditsabiedrība;

— Lithuania:

tikroji ūkinė bendrija, komanditinė ūkinė bendrija;

— Luxembourg:

société en nom collectif, société en commandite simple;

— Hungary:

közkereseti társaság, betéti társaság;

- Malta:  
soċjetà f'isem kollettiv/partnership en nom collectif,  
soċjetà in akkomandita/partnership en commandite;
- Netherlands:  
vennootschap onder firma, commanditaire vennootschap ;
- Austria:  
offene gesellschaft, kommanditgesellschaft;
- Poland:  
spółka jawna, spółka komandytowa;
- Portugal:  
sociedade em nome coletivo, sociedade em comandita simples;
- Romania:  
societatea în nume colectiv, societatea în comandita simplă;
- Slovenia:  
družba z neomejeno odgovornostjo, komanditna družba;
- Slovakia:  
verejná obchodná spoločnosť, komanditná spoločnosť;
- Finland:  
avoinyhtiö, kommandiittiyhtiö;

—

Sweden:

handelsbolag, enkelt bolag.