

Appendix 1

List of companies covered by Article 3(a) of the original Directive (see Annex to Directive):

Austria	companies under Austrian law known as Aktiengesellschaft and Gesellschaft mit beschränkter Haftung
Belgium	companies under Belgian law known as naamloze vennootschap/société anonyme, commanditaire vennootschap op aandelen/société en commandite par actions, besloten vennootschap met beperkte aansprakelijkheid/société privée à responsabilité limitée and those public law bodies that operate under private law
Bulgaria (From 1 January 2007)	companies under Bulgarian law known as: "събирателното дружество", "командитното дружество", "дружеството с ограничена отговорност", "акционерното дружество", "командитното дружество с акции", "кооперации", "кооперативни съюзи", "държавни предприятия" constituted under Bulgarian law and carrying on commercial activities
Cyprus (From 1 May 2004)	companies under Cypriot law known as companies in accordance with the Companies Law, Public Corporate Bodies as well as any other body which is considered as a company in accordance with the Income Tax Laws
Czech Republic (From 1 May 2004)	companies under Czech law known as akciová společnost, společnost s ručením omezeným, veřejná obchodní společnost, komanditní společnost, družstvo
Denmark	companies under Danish law known as aktieselskab and anpartsselskab
Estonia (From 1 May 2004)	companies under Estonian law known as täisühing, usaldusühing, osaühing, aktsiaselts, tulundusühistu
Finland	companies under Finnish law known as osakeyhtiö/aktiebolag, osuuskunta/andelslag, säästöpankki/sparbank and vakuutusyhtiö/försäkringsbolag
France	companies under French law known as société anonyme, société en commandite par actions, société à responsabilité limitée and industrial and commercial public establishments and undertakings
Germany	companies under German law known as Aktiengesellschaft, Kommanditgesellschaft auf Aktien, Gesellschaft mit beschränkter Haftung and bergrechtliche Gewerkschaft
Greece	companies under Greek law known as ανώνυμη εταιρία
Hungary (From 1 May 2004)	companies under Hungarian law known as közkereseti társaság, betéti társaság, közös vállalat, korlátolt felelősségű társaság, részvénytársaság, egyesülés, közhasznú társaság, szövetkezet
Ireland	companies in Irish law known as public companies limited by shares or by guarantee, private companies limited by shares or by guarantee, bodies registered under the Industrial and Provident Societies Acts or building societies registered under the Building Societies Acts;

Italy	companies under Italian law known as società per azioni, società in accomandita per azioni, società a responsabilità limitata and public and private entities carrying on industrial and commercial activities;
Latvia (From 1 May 2004)	companies under Latvian law known as akciju sabiedrība, sabiedrība ar ierobežotu atbildību
Lithuania (From 1 May 2004)	companies incorporated under the law of Lithuania
Luxembourg	companies under Luxembourg law known as société anonyme, société en commandite par actions and société à responsabilité limitée
Malta (From 1 May 2004)	companies under Maltese law known as Kumpaniji ta' Responsabilità Limitata, Soċjetajiet in akkomandita li lkapital tagħhom maqsum f'azzjonijiet
Netherlands	companies under Dutch law known as naamloze vennootschap andbesloten vennootschap met beperkte aansprakelijkheid
Poland (From 1 May 2004)	companies under Polish law known as spółka akcyjna, spółka z ograniczona odpowiedzialnością
Portugal	commercial companies or civil law companies having a commercial form, cooperatives and public undertakings incorporated in accordance with Portuguese law
Romania (From 1 January 2007)	companies under Romanian law known as: "societăți pe acțiuni", "societăți în comandită pe acțiuni", "societăți cu răspundere limitată".
Slovakia (From 1 May 2004)	companies under Slovak law known as akciová spoločnosť, spoločnosť s ručením obmedzeným, komanditná spoločnosť, verejná obchodná spoločnosť, družstvo
Slovenia (From 1 May 2004)	companies under Slovenian law known as delniška družba, komanditna delniška družba, komanditna družba, družba z omejeno odgovornostjo, družba z neomejeno odgovornostjo
Spain	companies under Spanish law known as sociedad anónima, sociedad comanditaria por acciones, sociedad de responsabilidad limitada and those public law bodies which operate under private law
Sweden	companies under Swedish law known as aktiebolag and försäkringsaktiebolag.

