

| Company Type | Founders/Shareholders | Notarization | Capital | Legal Representation | Liability | Registration in Commercial Register |
|--|--|---------------|---|--|--|---|
| Stock Corporation (AG) – Aktiengesellschaft | One or more | Mandatory | Minimum 50,000 EUR | Board of directors (Vorstand) and supervisory board (Aufsichtsrat) are required; one or more managing directors (Vorstand) | Limited for shareholders, personal liability for managing directors for certain breaches of duty | Yes, mandatory |
| Limited Liability Company (GmbH) – Gesellschaft mit beschränkter Haftung | One or more | Mandatory | Minimum 25,000 EUR, divided into shares | One or more managing directors (Geschäftsführer) | Limited for shareholders, personal liability for managing directors for certain breaches of duty | Yes, mandatory |
| Entrepreneurial Company (Mini GmbH) – Unternehmergesellschaft (haftungsbeschränkt) (UG) | One or more | Mandatory | Minimum 1 EUR | One or more managing directors (Geschäftsführer) | Limited for shareholders, personal liability for managing directors for certain breaches of duty | Yes, mandatory |
| General Partnership (OHG) – Offene Handelsgesellschaft | At least two | Not mandatory | No minimum required | All partners are managing partners (Geschäftsführer) | Unlimited for partners | Yes, mandatory |
| Limited Partnership (KG) – Kommanditgesellschaft | At least two (with limited liability for one or more partners) | Not mandatory | No minimum required | General partners have management rights, limited partners usually do not manage (can be agreed otherwise) | Unlimited for general partners, limited for limited partners | Yes, mandatory |
| Partnership under Civil Law (GbR) – Gesellschaft bürgerlichen Rechts | At least two | Not mandatory | No minimum required | All partners are managing partners | Unlimited for partners | No, but registration with tax authorities is required |

GENERAL NOTES:

- All legal entities must have a unique name and a tax number. Specific rules apply to each type of company regarding its purpose, capital, and structure.
- It is highly advisable that legal representatives be EU citizens or have a permanent residence and work permit in Germany.
- Other non-profit legal forms include associations (e.V.), foundations (Stiftung), and non-profit companies (gGmbH).
EU companies expanding into Germany may open branch offices (Zweigniederlassungen), which must be registered in the Commercial Register.

For more information and detailed advice on the suitable company form, please contact us directly.

DS GRANER & PARTNER mbB RECHTSANWÄLTE AVOCATS

Griegstr. 27B70195 Stuttgart
Phone: +49 / 711-1626040
Fax: +49 / 711-1626018

Email: thierry.Schwenk@ds-graner.com
URL : www.ds-graner.com