

Gesellschaft des bürgerlichen Rechts						
	GbR	Compulsory	Yes	No	Prohibited	GbR

Capital		Stammkapital etc.			
	minimum capital			X	
	initial paid-up capital			X	
	capital paying-up				
Shares		Gesellschaftsanteile			
	minimum amount			X	
	bearer shares				
	registered shares				
	multiple shares				
Shareholder		Gesellschafter			
	minimum number of shareholders		X		2
	maximum number of shareholders			X	
	minimum number of founders		X		2
	public shareholder				
	private shareholder				
	state's participation				
	nationality or residence requirements		X		
	shareholder meeting		X		

Board of directors					
	executive board				The GbR is represented jointly by the shareholders if not otherwise agreed in the Articles of Association
	supervisory board				
	full managing powers				
	necessity an administrator of being partner				
	resident requirement				
President					
	elected by the shareholders meeting				
	elected by supervisory board				
	full managing powers				
	limitation of the power to third parties				

Rules of Governance					
	Memorandum of Association		X		
	Articles of Assosiation		X		
Account					
	publicity of annual financial statement			X	
statutory auditor					

Liabilities		Haftung			
	illimited liability		X		
	joint and several liability				
	liability limited by shares (to the contribution)				
	limited by guarantee				
	criminal liability of the company				

Legal existence		Entstehung			
	prior administrative authorization or permit			X	
	beginning of the legal existence				With beginning of activity.
	incorporation				
	Full legal capacity			X	
	partial legal capacity		X		
	power to go to the court		X		

Legal representative		Gesetzliche Vertreter			
	president				See our comments to board of directors
	delegated director (general power)				
	delegated director (special power)				
	delegated partner (general power)				
	delegated partner (special power)				
	third part (general power)				
	third part (special power)				

Execution of the documents by the company					
	required number of signatures				All shareholders, if nothing else is agreed on.
	dry stamp		X		

Need of Notarised formalities					
			X		

Other	
	The GbR may be used for any purpose, not only business purposes. All shareholders are illimited liable.
The datas contained in the scedule hereof are purely informative an no liability shall be held in connection with their contents.	