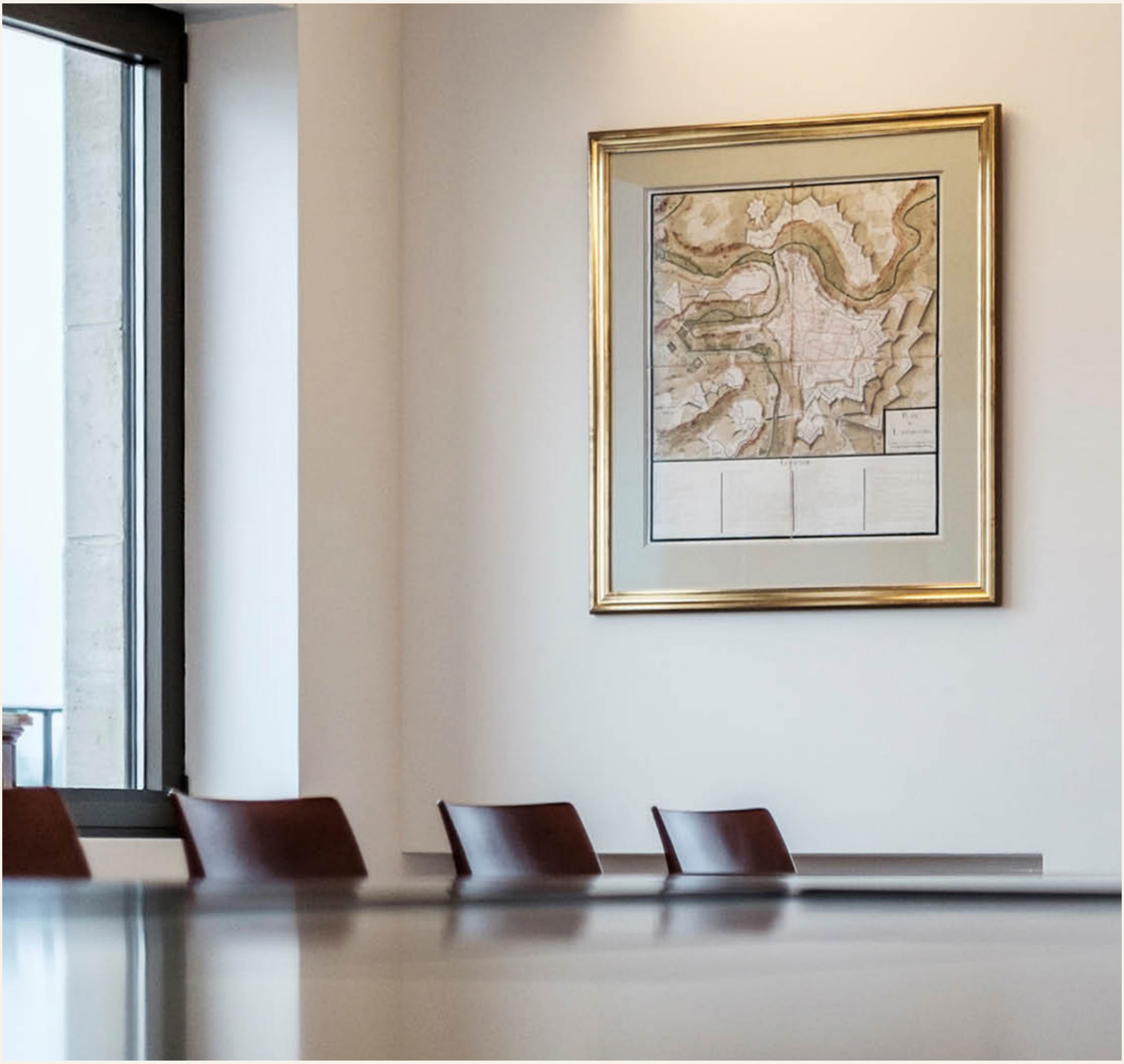

Luxembourg société à responsabilité limitée (SARL)

Key Features

June 2026

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Société à responsabilité limitée

Share capital	€12,000 (possible deferred payment for up to 12 months), authorised capital, limited liability
Number of shareholders	1 to 100
Contribution	In cash, in kind (no audit report) or services (in more limited manner)
Public issuance	Available for bonds only
Equity instruments	Ordinary shares, preferential shares, tracking shares, redeemable shares, alphabet shares, profit units (voting or non-voting), warrants With or without nominal value, unequal nominal value Registered only, different classes
Debt instruments	Bonds, convertible bonds (subject to prior approval if issue to third party but prior approval can be given in advance to identified persons or persons capable of being identified), PECs/CPECs
Voting rights	1 share, 1 vote (even for shares with no nominal value / unequal value) No non-voting shares and no shares with multiple voting rights Suspension of voting rights, waiver of voting right, voting arrangement
Transferability	Transfer of shares, voting profit units, convertible bonds, warrants subject to prior consent of 75% of shares and voting profit units (possibly reduced to 50%) Lock-up clause
Distribution	Annual dividend, interim dividend (subject to auditor report if there is an auditor), distribution of share premium / reserves / profit carried forward
Management	Board of managers (no management committee or managing executive officer), daily manager, *ad hoc* committee
Shareholders meeting	Written resolutions, videoconference, conference call, ordinary decisions passed with a quorum of 50% of share capital and simple majority of shares, extraordinary decisions (including change of nationality) passed with a quorum of 50% of share capital and majority of 3/4 of share capital (no more headcount) save for increase of commitments (unanimity), votes by class
Minority shareholders rights	With 10%, right to raise question, but no adjournment of shareholders meeting and no minority corporate action
Audit / consolidation	Required if certain thresholds are met
Tax transparency	Not tax transparent, but may in principle “check the box”