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**COMPET 346  
DRS 10  
CODEC 482  
IA 71  
JAI 376  
EMPL 76  
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**PROPOSAL**

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From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

date of receipt: 18 March 2026

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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No. Cion doc.: COM(2026) 321 annex

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Subject: ANNEX to the Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND THE COUNCIL on the 28 TH REGIME CORPORATE LEGAL FRAMEWORK - 'EU INC'.

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Delegations will find attached document COM(2026) 321 annex.

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Encl.: COM(2026) 321 annex



Brussels, 18.3.2026  
COM(2026) 321 final

ANNEX

**ANNEX**  
**to the Proposal for a**  
**REGULATION OF THE EUROPEAN PARLIAMENT AND THE COUNCIL**  
**on the 28 TH REGIME CORPORATE LEGAL FRAMEWORK - 'EU INC'.**

{SEC(2026) 321 final} - {SWD(2026) 321 final} - {SWD(2026) 322 final}

## ANNEX

### **Minimum content of the articles of association of an EU Inc. company**

An EU Inc. company shall have articles of association that cover at least the following particulars:

- the legal form;
- the name of the company;
- the address of the registered office of the company, including the Member State where it shall be/is registered;
- the object of the company;
- the amount of capital, including where the amount of capital is EUR 0;
- the total number of shares issued,
- where the shares of the company have a nominal value, that value;
- the subscription of the first shares, including:
  - (i) the nature and value of any consideration for the shares;
  - (ii) whether any part of the consideration is to be contributed to capital;
  - (iii) for any part of the consideration that is not a contribution to capital, the time by which the consideration is to be paid in accordance with Article 64(5);
  - (iv) the identity of the founding shareholder(s);
- the identity of the first director(s);
- the date of beginning and end of the financial year.