■ honert + partner

31. March 2023

## NO DISCHARGE OF THE MANAGING DIRECTOR OF A GMBH BY MERELY APPROV-ING THE ANNUAL FINANCIAL STATEMENTS

THE ADOPTION OF THE APPROVAL OF THE ANNUAL FINANCIAL STATEMENTS OF A GMBH BY ITS SHAREHOLDERS DOES NOT MEAN THAT THE AMOUNT OF THE SALARY PAID TO THE MANAGING DIRECTOR WAS APPROPRIATE. A CLAIM FOR RE-PAYMENT BY THE COMPANY IN THIS RESPECT IS THEREFORE NOT EXCLUDED. HOWEVER, THE SALARY PAYMENT FOR THE YEARS FOR WHICH THE MANAGING DIRECTOR WAS DISCHARGED BY THE SHAREHOLDERS IS DEEMED APPROPRIATE.

(more...)