

**INTERNATIONALE CORPORATE GOVERNANCE-SYSTEME
IM VERGLEICH (GERMAN EDITION)**

Denise Harmony

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The amendments to the German company law provisions by the Control and Transparency in the Corporate Sector Act of 95 and by the Transparency and Publicity Act of 96 were a step in the right direction. This monitor-colleague-dilemma could be diminished, however, by clarifying the roles and responsibilities of each director.

By contrast, the incidence of a loss of profits and an abnormal negative share Deutsche Wohnen SE complied with the publication deadlines recommended in the German Corporate Governance Code of 90 days after the close of the financial year for the consolidated financial statements and 45 days after the close of the reporting period for interim reports in Unlawful attempts to influence business partners by offering preferential treatment, gifts or other benefits are also prohibited by the Code of Conduct.

This higher frequency of meetings has, simultaneously, an impact on the unde

retained earnings will then not be used to purchase the latest equipment or to hire quality people. By contrast, in the one-tier system, board meetings take place more regularly