

## [<sup>F1</sup>ANNEX I

### Definition of small and medium-sized enterprises

(Extract from Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of small and medium sized enterprises, [OJ L 124, 20.5.2003, p. 36](#))

#### Textual Amendments

- F1** Substituted by [Commission Regulation \(EC\) No 364/2004 of 25 February 2004 amending Regulation \(EC\) No 70/2001 as regards the extension of its scope to include aid for research and development.](#)

### DEFINITION OF MICRO, SMALL AND MEDIUM-SIZED ENTERPRISES ADOPTED BY THE COMMISSION

#### *Article 6*

#### **Establishing the data of an enterprise**

1 In the case of an autonomous enterprise, the data, including the number of staff, are determined exclusively on the basis of the accounts of that enterprise.

2 The data, including the headcount, of an enterprise having partner enterprises or linked enterprises are determined on the basis of the accounts and other data of the enterprise or, where they exist, the consolidated accounts of the enterprise, or the consolidated accounts in which the enterprise is included through consolidation.

3 For the application of paragraph 2, the data of the partner enterprises of the enterprise in question are derived from their accounts and their other data, consolidated if they exist. To these are added 100 % of the data of enterprises which are linked to these partner enterprises, unless their accounts data are already included through consolidation.

4 Where in the consolidated accounts no staff data appear for a given enterprise, staff figures are calculated by aggregating proportionally the data from its partner enterprises and by adding the data from the enterprises to which the enterprise in question is linked.]

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Regulation (EC) No 70/2001, Article 6.