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**Údarás um Fhorfheidhmiú Corparáideach**  
**Corporate Enforcement Authority**

**INFORMATION NOTE 2026/1**

**GUIDANCE ON ELECTRONIC PARTICIPATION  
IN GENERAL MEETINGS**



## 1. Introduction

This Information Note provides practical guidance for companies and their directors, and members on the lawful and effective conduct of virtual general meetings under the Companies Act 2014 (the “**2014 Act**”). This includes amendments introduced by the Companies (Corporate Governance, Enforcement and Regulatory Provisions) Act 2024 (the “**2024 Act**”). It explains the permanent statutory basis for hybrid and virtual meetings, clarifies obligations, and highlights best practices, particularly in ensuring inclusive participation for members who may be less digitally literate.

Companies hold formal meetings to make important decisions. These meetings are generally of two types : -

- i. **Annual General Meeting (AGM)** - This is a meeting that a company is required to hold every year, as set out in Section 175 of the 2014 Act.
- ii. **Extraordinary General Meeting (EGM)** - This is any general meeting other than the AGM as set out in Section 177 of the 2014 Act. EGMs are held when an important matter arises that cannot wait until the next AGM.

All meetings must provide members with a reasonable opportunity to participate.

Today, companies may hold these meetings in different ways. Aside from situations where every member is present in person at the meeting, the two other formats are hybrid meetings and virtual meetings. In general terms, a hybrid meeting takes place in person at a physical venue and online. This format is particularly useful for those who prefer to attend in person or are less comfortable using online technology. A virtual meeting takes place entirely online through an online platform, with no physical meeting location. As this document explains, both formats allow members to see and hear what is happening during a meeting session, ask questions, and vote. The key difference is that hybrid meetings keep a traditional in person option as well as an online one.

The aim of this Note is to support companies in meeting governance requirements while promoting transparency, fairness, and ease of understanding in how meetings should be conducted.

## 2. Context and Legislative Updates

During the Covid-19 period, emergency measures allowed companies to hold virtual meetings, even overriding companies own constitutional provisions that did not permit such arrangements. The measures were enacted in the Companies (Miscellaneous Provisions) (Covid-19) Act 2020 (the “**Covid Act**”). These interim measures were extended by Ministerial Order from time to time but the flexibility they provided was placed on a permanent footing through the enactment and commencement of the 2024 Act.

From 3 December 2024, the insertion of **Section 176A (participation in general meetings by use of electronic communications technology)** formally allows companies - unless expressly prohibited by their constitution - to elect to conduct general meetings wholly or partly by remote communication methods, without requiring a designated physical venue.

Related amendments to **Sections 176 (the location and means for holding general meetings), 181 (notice of general meetings), and 187 (proceedings at meetings)** further facilitate the use of online platforms and set standards for notice, access, voting, and company meeting procedures. The commencement of these provisions reflects a broader move to modernise corporate governance, enabling companies to adapt to technological advances.

## 3. Observed Challenges During Covid-19 and Ongoing Risks

While the shift to electronic participation has enhanced flexibility and broadened engagement from members, it has also introduced a range of practical and legal complexities.

Insights drawn from complaints received by the Corporate Enforcement Authority (the “CEA”) during the Covid-19 period, together with observations taken from the Post-Enactment Report<sup>1</sup> which was prepared to review the operation of the 2024 Act in the 12 months after its enactment, reveal recurring challenges that warrant attention. The challenges have been identified as the following : -

- **Failure to hold AGMs and maintain minutes**

Some companies failed to hold annual general meetings within the statutory timeframe, required under Section 175 of the 2014 Act, or to keep minutes of general meetings in accordance with the requirements of Section 199, including maintaining minute books in the proper form as provided under Section 213 of the 2014 Act. Covid-related disruptions did not excuse these failures, as virtual meetings were expressly permitted during lockdowns and to comply with social distancing requirements. Notwithstanding the unprecedented challenges, companies were still required to comply with their statutory obligations, and it remained essential that decisions taken at general meetings were accurately recorded in the minutes. This requirement remains equally important today.

- **Failure to facilitate real-time, two-way participation**

Some companies relied on pre-recorded presentations or restricted formats that did not allow members to ask questions or engage directly, contrary to the statutory requirement for all attendees to have a *reasonable opportunity to participate* under Section 176A. This standard, i.e. that of ‘reasonable opportunity to participate’, is the key criterion that companies must meet to remain compliant with the 2014 Act in the conduct of their meetings. Instances which might fail to meet this threshold include restricting real-time interaction and the duration of live Question and Answer sessions during meetings themselves.

- **Deficient notice procedures**

Notices convening meetings were occasionally issued late. Section 181(1)(a) of the 2014 Act requires 21 days’ notice in the case for an AGM or for an EGM at which a special resolution is to be passed, and Section 181(1)(b) states that any other EGM be convened by not less than 7 days’ notice. If it is proposed that a meeting be held in hybrid or virtual format, the notice must clearly explain how members can join the meeting online, for example, the platform being used, the steps for accessing it, how members will identify themselves, and how they can vote. Failure to provide this information constitutes a breach of Section 181(5)(aa) of the 2014 Act. While non-compliance with the notice requirements does not automatically invalidate the proceedings at the meeting, the absence of complete or accurate information presents a compliance risk. In particular, a meeting may be vulnerable where a material defect in the notice has the effect of misleading members or depriving them of a reasonable opportunity to participate, or where the company’s constitution provides that such defects invalidate the proceedings. Section 181(6) of the 2014 Act also provides that the accidental omission to give notice, or the non-receipt of notice, shall not invalidate the proceedings, unless the company’s constitution states otherwise.

- **Voting irregularities**

In certain cases, voting was conducted outside the meeting timeframe or different voting rules were applied instead of those permitted by the company’s constitution. In other instances, voting occurred without mechanisms to verify members’ instructions, both raising compliance concerns under Section 187(9) of the 2014 Act. While Section 187(1) of the 2014 Act states that the provisions in this section apply save to the extent that the company’s constitution provides

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<sup>1</sup> [https://opac.oireachtas.ie/Data/Library3/Documents%20Laid/2025/pdf/DETEdoclaid121125\\_110657.pdf](https://opac.oireachtas.ie/Data/Library3/Documents%20Laid/2025/pdf/DETEdoclaid121125_110657.pdf)

otherwise, there are no express statutory provisions automatically invalidating resolutions due to voting irregularities.

- **Unnecessary access restrictions**

Some companies introduced ticketing systems or restrictive registration processes that had the effect of deterring or limiting members' participation. For example, complaints referenced procedures involving the introduction of a ticketing system to be used in the event that the directors decided to limit the number of members who could attend the AGM in person. This approach can be problematic if, for instance, a member wishing to raise concerns about a proposed special resolution is unable to secure a ticket and is, therefore, prevented from attending in person at a hybrid meeting or exercising their voting rights, potentially undermining their statutory entitlements under the 2014 Act. Companies should ensure that no measures are introduced that limit members' overall ability to participate in a general meeting, whether in person or virtually.

- **Further barriers to effective participation**

Less digitally literate company members reported difficulties feeling unable to contribute to discussions, noting that the use of digital platforms limited their ability to participate effectively. In addition, there were concerns that companies may misuse these platforms to silence contributions, for example through deliberate muting or ignoring of virtual inputs.

These issues highlight the pressing need to ensure that companies do not inadvertently disadvantage any category of members during online meetings bearing in mind their overarching obligation to members to provide a reasonable opportunity to participate in the meeting. Special consideration should be given to less digitally literate company members (which may be more readily apparent if the company is small or provides particular services), as they may encounter greater difficulties in adapting to digital systems, as illustrated by these examples and for additional reasons outlined further.

#### **4. Summary of Updated Provisions**

##### **4.1 Section 176 of the 2014 Act - The location and means for holding general meetings**

*“(1) Subject to section 176A and the provisions of this section, an annual general meeting of a company or an extraordinary general meeting of it may be held inside or outside of the State.*

*(2) If a company holds its annual general meeting or any extraordinary general meeting outside of the State then, unless all of the members entitled to attend and vote at such meeting consent in writing to its being held outside of the State, the company has the following duty.*

*(3) That duty is to make provision for participation in any such meeting by the use of electronic communications technology in accordance with section 176A.*

*(4) A meeting referred to in subsection (1) may be held in 2 or more venues (whether inside or outside of the State) at the same time by the use of electronic communications technology in accordance with section 176A.”*

The amended Section 176 confirms that :-

- general meetings may be held inside or outside the State.
- where not all members consent to an overseas location, the company must provide electronic participation in accordance with Section 176A.
- meetings may occur across multiple venues simultaneously using remote communication methods.

##### **4.2 Section 176A of the 2014 Act - Participation in general meetings by use of electronic communications technology**

*“(1) Save to the extent that the company’s constitution provides otherwise, a company need not hold a general meeting at a physical venue but may conduct the meeting wholly or partly by the use of electronic communications technology as long as all attendees have a reasonable opportunity to participate in the meeting in accordance with this section.”*

Section 176A is the core provision enabling virtual and hybrid meetings. It is an optional provision that offers companies the flexibility to avoid holding a general meeting at a physical venue and instead conduct meetings entirely online or in a hybrid format. It further provides that electronic participation must afford all attendees a *reasonable opportunity to participate*.

#### **176A(2)**

Companies holding general meetings through remote methods must : -

- provide or facilitate electronic communications technology that allows members to participate.
- ensure members using this technology can vote remotely, without needing to be physically present or represented by proxy.

#### **176A(3)**

Any requirements or restrictions on the use of online tools may only be imposed by the company if : -

- they are necessary to confirm the identity of attendees.
- they are necessary to protect the security of the technology.
- they are proportionate to achieving these objectives.

#### **176A(4)**

Attendees must be informed in advance of the meeting about any such requirements or restrictions.

#### **176A(5)**

This provision outlines the company’s obligations when enabling participation in meetings through remote methods which will be given in more detail below.

#### **176A(6)**

Temporary technical disruptions do not invalidate the meeting.

#### **176A(7)**

The Chairperson may adjourn where a failure/disruption to electronic communications technology substantially interferes with the proceedings of the meeting or the participation of attendees as a whole and cannot be remedied.

#### **176A(8)**

Companies are not responsible for members’ equipment failures unless caused by company misconduct.

#### **176A(9)**

The Minister may introduce further rules for all or any of the following : -

- “(a) the convening and conduct of the meetings;*
- (b) attendance at the meetings;*
- (c) access to, and participation, including voting, in the meetings.”*

#### **176A(10)**

Electronic attendees are considered “present” for all purposes.

#### **176A(11)**

Defines key terms such as an **attendee**, meaning : -

- “(a) a member of the company,*

(b) a proxy of a member of the company,

(c) an authorised person representing a body corporate under section 185,

(d) a statutory auditor, or

(e) a person entitled to attend the meeting by virtue of provisions in the constitution of the company or the terms of issue of debt securities issued by the company;”

**General meeting**, which for these purposes means : -

“(a) an annual general meeting of the company,

(b) an extraordinary general meeting of the company, or

(c) a general meeting of holders of shares in the company of a particular class, and includes a meeting referred to in paragraph (a), (b) or (c) that has been adjourned.”

And **electronic communications technology**, which “in relation to a general meeting of a company, means technology that enables real time transmission and real time two-way audio-visual or audio communication enabling attendees to participate in the meeting using such technology.”

For the avoidance of doubt, **electronic communications technology** refers to systems or tools that allow the meeting to take place remotely, while still ensuring that participants can fully engage in real time. This means : -

- the technology must allow the **live transmission** of the meeting as it happens.
- it must support **two-way communication**, so attendees can both hear (or see and hear) what is being said and respond during the meeting.
- the communication can be **audio-visual** (video and sound) or **audio-only**, provided it enables participants to actively take part.

In simple terms, it covers platforms such as video conferencing or teleconferencing systems that let members attend and interact in the meeting without being physically present.

#### 4.3 Section 181(5)(aa) and (7) of the 2014 Act - Notice of General Meetings

The amended provision incorporates the use of remote meeting methods and defines what an **electronic platform** is which is : -

“an electronic system for the delivery of electronic communications technology, including websites, access software and access telephone details or any other electronic technology that delivers such technology.”

Notices for hybrid or virtual meetings must now include : -

- details of the electronic platform to be used.
- access and confirmation instructions.
- identification requirements/restrictions for attendees.
- procedures for submitting questions, comments, and votes.

#### 4.4 Section 187 of the 2014 Act - Proceedings at Meetings

The amended provision clarifies that subsections (2) to (8) apply unless the company’s constitution provides otherwise. In addition, subsection (7) has been updated so that its rules on deciding resolutions by a show of hands operate subject to the new subsection (9).

Subsection (9) now expressly deals with virtual and hybrid general meetings, stating that a resolution cannot be decided on a show of hands where electronic communications technology is used unless the Chairperson is satisfied that they can verify both the identity of voters and their voting instructions.

## **5. Rights and Obligations**

### **5.1 For Companies**

As noted previously, when a company provides for participation in a general meeting through remote methods, its constitution must expressly permit this arrangement and should support electronic voting in accordance with Section 176A(2). This ensures that the use of such technology is properly authorised and aligned with the company's governing rules.

According to Section 176A(3), a company may impose requirements and restrictions necessary to ensure attendee identification and the security of electronic communications technology; however, such measures would have to be proportionate.

Under Section 176A(4), the company is required to inform attendees in advance of any requirements or restrictions it has put in place regarding electronic participation; providing this in advance ensures preparedness. The methods by which notices may be served are outlined in Section 218 of the 2014 Act, which sets out the permissible ways a company may validly deliver statutory notices to members. These include direct delivery to the member, by leaving it at the member's registered address, by post, by electronic means (where permitted by the constitution or consented to by the member), or by any other method expressly provided for in the company's constitution. Section 218 therefore governs the formal requirements for issuing notices, ensuring that communications such as advance information on electronic participation are properly served and effected.

As noted earlier, Section 176A(5) outlines the main requirements for online participation. A company that provides for the use of electronic communications technology for participation in a general meeting shall ensure as far as practical that such technology :-

- provides secure electronic communications for attendees.
- minimises the risk of data corruption and unauthorised access.
- provides certainty as to the source of electronic communications.
- is remedied in the case of any failure or disruption as soon as practicable.
- enables attendees to hear the Chairperson and any person introduced by the Chairperson.
- allows attendees, where entitled under the company's constitution, to speak, ask questions, and submit comments during the meeting.

Section 176A does not set out specific misconduct rules, but it makes clear that companies must not use any practices that limit members' reasonable opportunity to participate in general meetings. This includes blocking or restricting access to virtual platforms, disabling voting rights for online members, preventing questions, using insecure or unreliable technology, failing to give proper notice and clear joining instructions, or running meetings in a way that disadvantages remote participants compared to those attending in person.

### **5.2 For Directors and Members**

It is important to note that company directors must ensure compliance with all relevant provisions of the 2014 Act concerning the convening and holding of general meetings.

Directors and members attending virtually have the same right to attend, speak, and vote electronically with the same standing as those physically present. They must receive proper notice of the meeting including clear access details and be able to raise questions and participate in discussions without disadvantage. At the same time, members are obliged to use electronic systems responsibly and follow company procedures in their online engagement. Directors must remain mindful of the additional complexities involved in safeguarding shareholder rights and ensuring full compliance when facilitating electronic participation.

## 6. Facilitating Less Digitally Literate Participants

In addition to the challenges mentioned earlier in this note, research findings<sup>2</sup> show that certain cohorts of the population may encounter further obstacles such as :-

- outdated devices or poor broadband connectivity.
- reduced sense of inclusion compared to other participants, which may affect a member's confidence or willingness to engage in a virtual or hybrid meeting.

National initiatives, such as Age Friendly Ireland's digital skills programmes<sup>3</sup> and Age Action's "Getting Started" digital literacy scheme<sup>4</sup>, are working to bridge this gap, but nonetheless companies *shall ensure, as far as practicable*, that the arrangements for online participation in general meetings do not disadvantage less digitally literate participants in exercising their rights under Section 176A of the 2014 Act.

It is suggested that companies *could* take reasonable steps to support these company members, including :-

- providing simple login procedures and access.
- offering training sessions and/or step-by-step guides.
- using user-friendly platforms with accessibility features (large text, captions, transcripts) that also works well on mobile devices.
- conducting test runs to identify issues.
- ensuring moderators monitor online questions and actively include remote participants.
- share the phone number of an individual who can assist with any problems before, during and after the meeting.
- electronic voting systems should be simple and easy to verify.
- circulate accurate minutes promptly and allow for electronic confirmation where possible.

A supportive approach ensures that hybrid and virtual meetings enhance participation rather than exclude (intentionally or otherwise) vulnerable groups.

## 7. Key Reminders Checklist

- Ensure members have the same rights whether attending in person or online.
- Provide extra assistance for less digitally literate members if a company is aware of such assistance being required to ensure a reasonable opportunity to participate.
- Use secure platforms that meet requirements under Section 176A(5).
- Issue notices in compliance with Section 181, including clear online access instructions.
- Regularly review the company's constitution and update meeting rules for virtual or hybrid formats.
- If necessary, consider investing in user-friendly platforms and offer training or guidance for participants.
- Remedy any technical issues as soon as possible once meetings commence.
- Attendees must be able to hear the Chairperson and any person introduced by the Chairperson.
- Attendees must be able to speak and submit questions or comments during the meeting (as permitted by the company's constitution).

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<sup>2</sup> <https://activeirl.ie/virtual-engage-research-findings-on-ageing-and-digital-technology/>  
<https://www.tandfonline.com/doi/full/10.1080/02660830.2023.2298388?src=#abstract>

<sup>3</sup> <https://agefriendlyireland.ie/initiative/age-friendly-digital-skills-programme/>

<sup>4</sup> [https://www.ageaction.ie/get-help/programmes/?gad\\_source=1&gad\\_campaignid=22090378006&gclid=Cj0KCQiAiqDJBhCXARIsABk2kSljTum8g8sKgf5pBOOWSKVhVuTsCXTIfWa7Q\\_t-x11-iXjlrfbCvA4aAmuQEALw\\_wcB](https://www.ageaction.ie/get-help/programmes/?gad_source=1&gad_campaignid=22090378006&gclid=Cj0KCQiAiqDJBhCXARIsABk2kSljTum8g8sKgf5pBOOWSKVhVuTsCXTIfWa7Q_t-x11-iXjlrfbCvA4aAmuQEALw_wcB)

## 8. Conclusion

These recent amendments to the Companies Act 2014 enable more flexible and technology-enhanced general meetings. However, compliance depends on deliberate planning, clear communication, and a strong commitment to fair and inclusive participation. Companies that embrace these principles will be better positioned to strengthen governance, transparency, and member engagement.

### Status of This Document

This document is not, and does not purport to be, legal advice. Rather, it is high level guidance that should prove useful, in the circumstances referenced above. If in any doubt as to the conduct or technical management of general meetings, consideration should be given to obtaining independent professional advice.

**CORPORATE ENFORCEMENT AUTHORITY**

**7 APRIL 2026**

