Fewer formalities at shareholders' meetings.

What changes for companies from 3 December 2026?

ENTRY INTO FORCE

3 December 2026

On 3 December 2026, amendments to the Polish Commercial Companies Code (KSH) will enter into force, reducing the formal requirements for shareholders' meetings of limited liability companies and general meetings of simple joint-stock companies.

In a limited liability company (sp. z o.o.), consent to the electronic delivery of notices and a proxy to attend the shareholders' meeting may be given in documentary form, i.e. by e-mail or as a scanned document, among other means. In a simple joint-stock company (PSA), the sanction of nullity attached to the form of the proxy has been abolished. The new rules do not require companies to amend their articles of association. Relying on them, however, requires account to be taken of the articles of association and of the rules governing the shareholder's representation.

What is changing?

In each case, the articles of association may impose stricter requirements.

	UNTIL NOW	FROM 3 DECEMBER 2026
Consent to electronic notices sp. z o.o., Art. 238 § 1 KSH	Written form	**Documentary form** e.g. an e-mail indicating the address to which the notice is to be sent
Proxy to attend the shareholders' meeting sp. z o.o., Art. 243 § 2 KSH	Written form under pain of nullity	**Documentary form, no nullity sanction**
Proxy to attend the general meeting PSA, Art. 300[95] § 2 KSH	Documentary form under pain of nullity	**Documentary form, no nullity sanction** express duty to identify the shareholder and the proxy removed

UNCHANGED

The manner and timing of convening the shareholders' meeting (registered letter or courier, at least two weeks before the meeting), the obligation to attach a copy of the proxy to the minute book, and the prohibition on appointing a management board member or an employee of the company as proxy.

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Key points to note

DOCUMENTARY FORM

An e-mail or a scan suffices if the sender can be identified

Documentary form allows a declaration to be made, among other means, by e-mail or as a scanned document, provided that it is recorded in a manner that makes it possible to identify the person who made it. Neither a handwritten signature nor a qualified electronic signature is required.

ARTICLES

Stricter requirements in the articles prevail

The articles of association may impose stricter requirements, e.g. retaining written form. Particular attention should be paid to articles that replicate the previous wording of Art. 238 § 1 or Art. 243 § 2 KSH. Such provisions may be regarded as stricter contractual requirements.

RESOLUTIONS

The form of resolutions remains unchanged

The simplification concerns only the consent to the electronic delivery of notices and the proxy. It does not remove separate formal requirements for the resolutions themselves or for acts performed to implement them, e.g. the requirement for a resolution amending the articles of association to be recorded in minutes drawn up by a notary.

Entry into force and transitional provisions

2 November 2026

publication of the Act in the Journal of Laws (item 1440)

3 December 2026

entry into force of the amendments to Art. 238 § 1, Art. 243 § 2 and Art. 300^{95} § 2 KSH

Entry into force

The new rules enter into force on 3 December 2026. The Act provides for neither an adjustment period nor an obligation to amend the articles of association. The new rules may be applied from the date of entry into force, unless the articles of association impose stricter requirements.

Transitional provisions

Consents to the electronic delivery of notices given, and proxies granted, before 3 December 2026 remain governed by the existing rules. A proxy to attend a shareholders' meeting of an sp. z o.o. granted by e-mail before that date therefore does not benefit from the new rules, which is relevant for meetings convened for early December. Consents previously given in writing remain effective.

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Foreign shareholders

Fewer formalities within corporate groups

The new rules may significantly streamline the corporate administration of Polish subsidiaries belonging to international groups. Until now, obtaining a written proxy from a foreign shareholder often required coordinating the signatures of the persons authorised to represent it and sending the document to Poland. The simplifications may also be relevant in group reorganisations and M&A transactions, where the efficient adoption of resolutions is an important element of the timetable.



Authority still needs to be verified

The change in the form of the proxy does not alter the rules for determining whether it was granted by a person authorised to represent the shareholder. For foreign legal entities, the manner of representation follows from the applicable law and the corporate documents. The fact that a proxy may be granted by e-mail does not therefore settle whether the shareholder was properly represented, particularly in multi-tier structures and for significant ownership decisions.

What should be done now?

01

Review of the articles of association

Checking whether the articles of association impose stricter formal requirements that would prevent the company from benefiting from the simplifications, including by replicating the previous statutory wording. Any amendment to the articles is voluntary and, in an sp. z o.o., requires a shareholders' resolution recorded by a notary.

02

Checking authority

Establishing who makes declarations on behalf of a foreign shareholder and on what basis, in particular in multi-tier structures, and which documents confirm that authority.

03

Verification and records

Establishing how the company verifies the identity of the person making a declaration and how it stores consents and proxies received electronically. A copy of the proxy must still be attached to the minute book, both in an sp. z o.o. and in a PSA. In a PSA, the Act no longer expressly requires the shareholder and the proxy to be identified, which does not reduce the practical importance of this verification.

What should be done now?

04

Updating document templates

Preparing templates of the consent to the electronic delivery of notices and of the proxy in documentary form and, where appropriate, collecting new consents from shareholders indicating the address to which notices are to be sent.

05

Planning upcoming meetings

Whether the new rules apply depends on the date on which the proxy or consent is given, not on the date of the meeting. A proxy to attend a shareholders' meeting of an sp. z o.o. granted before 3 December 2026 should remain in written form, even if the meeting is held after that date.

KEY DATE

3 December 2026

Consents to the electronic delivery of notices given, and proxies granted, before 3 December 2026 remain governed by the existing rules.

Contact us

We will be pleased to answer any questions and provide practical support, in particular with:

- reviewing articles of association in light of the new rules;
- preparing templates of consents and proxies in documentary form, including bilingual versions;
- verifying the authority of representatives of foreign shareholders;
- handling shareholders' meetings and general meetings.



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