

# EVALUATING THE LEGALITY OF VIRTUAL MEETING UNDER THE COMPANIES AND ALLIED MATTERS ACT OF NIGERIA





#### 1.0 Introduction

The movement restrictions and social distancing directives issued in many jurisdictions across the world as a result of the COVID-19 pandemic have disrupted social and commercial interactions necessitating emergency lifestyle adjustments globally. One of the prominent issues that has consequently arisen from this is the issue of the legality/propriety of companies holding their statutory and annual general meetings (AGMs) virtually in order to balance the imperatives of corporate governance and observance of the relevant company law and regulations on the one hand and compliance with the government's COVID -19 directives on the other hand. To do this, however. Nigerian companies have been confronted with uncertainties as regards the position of Nigerian corporate law on virtual company meetings.

This article will explore the uncertainties surrounding remote meetings in the above context and also highlight the true position of Nigerian law on virtual meetings by private and public companies, whilst proffering suggestions to ameliorate the uncertainties that exist and to bring Nigerian corporate law in tune with modern realities.

#### 2.0 Significance of Company Meetings

Company meetings are the lifeblood of a company. Whether of a company's shareholders/members, Board of Directors (BoD), or their committees, meetings are an essential aspect of companies' decision making process, with firm roots in corporate governance. Even more so, with annual general meetings, members' active participation is important and desirable because it provides attendees with the opportunity to make enquiries, provide inputs and objective criticism, receive clarifications, and be generally informed about the company's activities and wellbeing, to guide decision making. As such, companies' AGMs

afford the shareholders the opportunity to consider the progress and development of the company and to take necessary actions to safeguard their interest and promote those of the company.<sup>3</sup>

# 2.1 Nature of Virtual/Hybrid AGMs

A virtual AGM is one in which shareholders in diverse locations attend, speak or vote on any issue or resolution of a company in real time through an online or digital platform. Such a digital platform may allow text, visual and/or audio participation, online voting etc.

It is important to note that virtual meetings may be fully virtual or hybrid. The key difference is that whereas in a fully virtual AGM, all shareholders' appearance and participation takes place virtually, a hybrid meeting shares characteristics of both a traditional and a virtual meeting, allowing shareholders to attend the meeting at a physical venue or through an online platform. In such an instance, some of the members of the company are physically present while some are participating virtually. Nevertheless, in both cases, the end result is to afford each participant equal opportunity to attend, speak and/or vote at the meeting.



## 2.2 Virtual Company Meetings under CAMA

Generally, the legal uncertainty with regards to virtual meetings affects mainly statutory and annual general meetings. This is because, with board meetings, there is generally no fetter on the choice of venue or manner in which directors can hold their meetings. As a matter of fact, section 263 of the Companies and Allied Matters Act 2004 ("CAMA") gives the board of directors (BoD) the discretion to regulate their meetings as they think fit as long as the first one is held within 6 (six) months of the company's incorporation.



The only known fetter upon this discretion appears to be Regulation 10 of the Code of Corporate Governance for Public Companies, but even that is with regards to the frequency and not the venue or manner of holding board meetings - the regulation states that the BoD is mandated to hold its meetings every quarter. Consequently, it is not unusual to see BoD meetings taking place at venues outside Nigeria or via digital/virtual media such as telephone or video conference, as long as this is not expressly disallowed by the company's articles. The best international practice, however, is for at least one (1) director to be present at the physical venue stated in the notice of meeting while the others, participate virtually. 4 With regards to statutory and annual general meetings, a cursory reading of s. 211 and 213 of CAMA provides that a public company must hold its statutory meeting within 6 (six) months of its incorporation and a private company must hold its first AGM within 18 (eighteen) months of incorporation. its Subsequently, all companies must hold their AGM within 15 (fifteen) months after the previous one. As regards the propriety of conducting statutory and/or AGMs virtually, while - as has been argued in some quarters - it is trite that an act that is not expressly prohibited is permitted, 5 it is by all means untenable to contemplate that an Act passed in 1990 envisaged the use of digital/virtual technologies in the holding of meetings, especially when one takes a holistic approach to interpreting its various provisions. First, s. 216 of CAMA provides that all statutory and annual general meetings of companies shall be held in Nigeria. And even though some argue that virtual meetings in which participants have their Internet Protocol (IP) Addresses as Nigeria fulfills this requirement,6 a cursory look at s. 218 of CAMA suggests otherwise as it requires that the notice of a meeting must be sent to members specifying the "place" of the meeting. Again, this particular provision from a 1990 law does not contemplate meetings which are not held in a physical place.<sup>7</sup> Furthermore, related provisions under sections 213 - 231 of CAMA on notices, voting and rights exercisable by shareholders at these meetings make references only to a physical meeting.

Even more so, and probably as a final nail in the coffin of the arguments for a modernistic interpretation of the provisions of CAMA on the manner of conducting statutory and annual general meetings - especially with regards to public companies - is the provisions of the recently passed Companies and Allied Matters Act (Amendment and Re-enactment) Bill 2020 ("CAM Bill"). Even though the Bill finally endorses virtual meetings for Nigerian companies, it does so for only private companies subject to enabling provisions in their articles. This is also subject to appropriate regulatory provisions in that regard by the Corporate Affairs Commission (CAC), thus reinforcing the author's argument that under CAMA as it is, the intendment of the lawmaker is for statutory and AGMs to be held only in a physical space.



And although half bread, as they say, is better than none, it is still the considered view of the author that, with the rapid embrace of virtual AGMs in other jurisdictions in order to meet business exigencies and also drastic occurrences such as the ongoing COVID-19 pandemic, the National Assembly ought to have done more to recognize the need for and benefits of virtual meetings for public companies also.

# 3.0 Overview of Regulatory Authorities' Interventions during COVD-19



In response to the challenges faced by companies with respect to the conduct of their AGMs as a result of the movement restrictions in place, the Corporate Affairs Commission ("CAC") and Securities and Exchange Commission ("SEC") have each published guidelines for companies in this regard. There is the CAC "Guidelines on Holding of Annual General Meetings (AGM) of Companies Using Proxies" ("CAC Guidelines") released on the 26<sup>th</sup> of March, 2020 which prescribes modalities for holding of AGMs by proxies with the aim of limiting the number of attendees at such meetings and ensuring compliance with the health and safety measures on social/physical distancing.

There is also the SEC's "Guidance on Companies' Virtual Board, Committee, and Management Meetings" ("NSE Guidance") which seeks to provide guidance to the capital market and other stakeholders in conducting productive virtual meetings in an accessible, transparent and cost-effective manner, and meeting the important business and corporate governance needs of companies. Despite the noble intentions, however, both guidelines suffer from severe legal and practical limitations.

It is humbly submitted that the CAC Guidelines as it stands can incur legal liability on companies as the validity of AGMs conducted in compliance with it can be challenged based on a number of glaring inconsistencies with CAMA. First, CAMA has no provision for approval of CAC to be sought before AGMs can be convened. Second, the CAC cannot legally limit the business to be conducted at an AGM to ordinary business only, since section 214 of CAMA gives a company the power to transact both ordinary and special businesses without requiring any extra approval from authority. Furthermore, a combined reading of sections 81 and 230 (1), (6) & (7) of CAMA supports the ultimate conclusion that the CAC cannot legally disenfranchise shareholders by forcing them to attend the meetings by proxies or limiting the choice of available proxies to a given/named group.As a matter of fact, it is rather bemusing that the CAC went on such a guixotic exercise in the first place when it is only authorized to give full effect to the provisions of CAMA as it is, and it's powers - as enumerated under Section 7 of the Act - by no means include the power to make guidelines, regulations or subsidiary legislations for companies, which is a power given only to the Minister of Trade under the Act. Owing to the above given reasons, therefore, it is humbly submitted that the AGMs already convened by some companies in compliance with the CAC Guidelines are invalid for reason of their inconsistency with the hallowed provisions of CAMA, and aggrieved shareholders may approach the courts and obtain declarations to that effect. As for the SEC Guidance, it is not legally binding and only offers a guide for companies desirous of holding virtual board and management meetings only, perhaps, in recognition of the legal hurdles presented by the dicey issue of virtual shareholder meetings under CAMA in its present state and as discussed herein.



#### 3.1 Lessons from Other Jurisdictions

In a bid for companies to constantly keep up with their ever changing business environment and globalization in general, business meetings have been evolving from the conventional roundtable physical meetings into virtual meetings. The ease and effectiveness offered by digital technologies has attracted multinational enterprises (MNEs), for instance, to become more predisposed to adopting virtual meetings for their global membership of varying backgrounds. Even before the outbreak of the pandemic, a number of companies globally have in recent years been amending their articles



to provide for the possibility of virtual/hybrid meetings. For example, Jimmy Choo during its short stint as a public company held the first virtual -only AGM of a UK listed company in 2016 and inspired a greater number of companies to amend their articles to follow suit.<sup>12</sup>

In 2019, both Marks and Spencer and Equiniti successfully held hybrid AGMs, and even before the COVID-19 situation arose, a number of other companies were already exploring the possibility of holding hybrid AGMs either in 2020 or in subsequent years. In a similar fashion, Warren Buffet's Berkshire Hathaway, Amazon, Bayer, Commerzbank, BMW, Domino's, Starbucks, BBVA and Banco Santander are examples of multinational companies that have held fully virtual AGMs this year.<sup>13</sup>

This is made possible because of the proactive legal and regulatory frameworks available in the jurisdictions where these companies are located. Apart from private companies that have earlier become unfettered with regards to virtual meetings, the United States, the United Kingdom and Australia's listed companies now also run virtualonly AGMs thanks to changes in the rules company meetings.<sup>14</sup> In Canada, governing the Business Corporations Act (Ontario) OBCA) permits companies to hold virtual AGMs via telephonic or electronic means, and deems any shareholder who votes or establishes communications link to the meeting through those means to be considered present at the meeting for purposes of establishing quorum, unless their articles or by-laws provide otherwise. the Canada Business Corporations Act (the CBCA) permits companies to hold virtual AGMs if: (i) their articles expressly permit it; and; (ii) the means used to conduct the meeting permit all participants to communicate "adequately" with each other during the meeting. Similar requirements also exist under the Business Corporations Act (Québec) (the QBCA), the Business Corporations Act (Alberta)

(the ABCA) the Business Corporations and Act (British BCBCA).These Columbia) (the developments in other jurisdictions have also inspired a number of Nigerian companies to toe the same line. It is upon this premise and those of the guidelines released by the CAC and SEC that the United Bank of Africa (UBA) Plc and First City Monumental Bank (FCMB) held virtual AGMs in the midst of the Federal Government lockdown order. The VFD Group has also recently followed suit by convening an Open Virtual Meeting in May 2020 and scoring 100% shareholder participation. It is, in fact, noteworthy that, even before the pandemic, most recently incorporated companies in Nigeria or companies that have recently adopted new articles, now have provisions in their articles that permit virtual meetings and online voting by their shareholders.

So, while the COVID-19 pandemic has indeed stirred an increase in the demand for virtual AGMs. this was a development that has long been in the making. What we are witnessing presently is just a kind of catalyzing effect that the exigencies of the coronavirus pandemic have had on the need for virtual company meetings. But it didn't just start today. The challenges and exigencies of corporate membership in a globalized digital world have made virtual AGMs almost a necessity for continuous operational efficiency. 15 Virtual and hybrid meetings are becoming the standard across the world and it is believed that, as technology improves, as it inevitably will, virtual statutory and annual general meetings will become more prevalent and eventually the norm. 16 COVID-19 is merely accelerating that process. 17



Times are truly changing. Traditional AGMs are widely accepted as outmoded and ineffectual.<sup>18</sup> Cost of business travels and holding of physical AGMs remains high. Virtual meetings and virtual



collaborations are now commonplace in many organizations and jurisdictions and are likely to continue to grow.

### 4.0 Recommendations

The coronavirus outbreak has not only led to a global increase in demand for the conduct of companies' AGMs virtually, it has also uncovered some of the lapses and lacunas in the Nigerian corporate law especially with regard to its amenability to modern business realities. This has highlighted the need for deliberate actions on the part of the concerned companies, regulators and other stakeholders alike to alleviate the impact of the pandemic on business operations and to bring Nigerian corporate practice in tune with modern business realities. Below, therefore, are some recommendations that may be implemented to remedy the current issues being faced by companies with regard to the conduct of virtual meetinas:

1. Amendment and Passage of the Companies and Allied Matters Act (Repeal and Re-enactment) Bill, 2020 ("CAM Bill") into law -On the 10<sup>th</sup> of March 2020, the Senate arm of the Nigerian National Assembly passed the CAMA (Repeal and Re-enactment) Bill 2020 but its enactment was, however, stalled by the neglect of the President to assent it.

While the physical venue for holding meetings is still required to be in Nigeria, the Bill permits private companies to hold their general meetings and board meetings electronically as long as they are conducted in line with their articles of association and any regulations issued by the CAC to that effect. The bill also provides for electronic service of notices of meetings, electronic

signatures for documents and for electronic voting at meetings. Sadly, however, the Bill does not have similar provisions for the conduct of virtual meetings by public companies. Owing to the obvious difficulties occasioned by ongoing pandemic and also the exigencies of modern business realities, therefore, the National Assembly is enjoined

to revisit the Bill and amend it to also allow public companies conduct virtual meetings.

2. Hybrid Meetings/Use of Proxies - A hybrid AGM - if allowed by the company's articles of association - can also help circumvent some of the legal challenges posed by proceeding with a virtual-only AGM. 19 A hybrid AGM, as already discussed earlier, is a mix of physical and virtual meetings in which a subset of the participants enough to form a quorum convene at the physical venue for the purpose of holding the meeting, while the rest make use of electronic video means such as conferencing or webcast to participate in the meeting. In such a case, a company will be able to meet the quorum requirement and, therefore, legally and efficiently hold "semi-virtual meetings" by having the management nominees who will serve as proxy holders physically in attendance.20 Owing to the semi-virtual nature of the meeting, with prior preparations through, for example, notifications to shareholders, these management nominees will generally hold a sufficient number of proxies to satisfy quorum requirements.<sup>21</sup>



Therefore, until such a time as Nigerian companies are permitted to hold fully virtual

meetings, companies should take full advantage of the opportunity presented by provisions of CAMA on proxies and



encourage their shareholders to exercise their rights to do so.

- 3. Amendment of Articles of Associations -Companies, whether private limited or public limited, whose articles of association do not currently permit virtual or hybrid general meetings should consider proposing shareholder resolutions to adopt the necessary updates at their next practicable general meeting.<sup>22</sup> For public companies in particular, even if virtual AGMs continue to be disallowed, having them as a fallback option is preferable to the otherwise resulting challenges.<sup>23</sup> Technology exists to enable efficient virtual meetings thus corporate governance will be best served by permitting its use.<sup>24</sup> We never can know when the legislature will see the light and have a change of heart.
- 4. Court ordered virtual meeting- It can also be argued - and plausibly so - that an application can be made to the court for an order to hold a virtual meeting under section 223 (1) of CAMA. The section provides that: "If for any reason it is impracticable to call a meeting of a company or of the board of directors in any manner in which meetings of that company or board may be called, or to conduct the meeting of the company or board in the manner prescribed by the articles or this Act, the court may, either of its own motion or on the application of any director of the company or of any member of the company who would be entitled to vote at the meeting, in the case of the meeting of the company, and of any director

of the company, in case of the meeting of the board, order a meeting of the company or board, as the case may be, to be called, held and conducted in such manner as the court thinks fit, and where any such order is made, may give such ancillary or consequential directions as it thinks expedient."

5. Regulation by the Minister of Trade Pursuant to S. 16 CAMA -As has been stated earlier in this article, 25 the Guidelines published by the CAC appears to be beyond the purview of the powers bestowed upon the commission under s. 7 of CAMA. It is submitted that had CAMA intended the CAC to make subsidiary legislations, it would have expressly provided so, rather than vest "the Minister in charge of trade" with this power under Section 16. This section empowers the Minister of Trade to - with the approval of the Council of Ministers<sup>26</sup> make regulations for the purpose of the Act generally. Therefore, owing to the obvious problems being faced by companies in the face of the pandemic and also the exigencies of modern business realities, the Minister of Trade is enjoined to make regulations under this section to validly allow companies - more public SO, companies to hold virtual AGMs in the interest of operational efficiencies.



#### 5.0 Conclusion

The coronavirus outbreak has indeed necessitated emergency lifestyle adjustments globally. For companies, it has led to a global increase in demand for the conduct of companies' AGMs virtually. It has also uncovered some of the lapses and lacunas in the Nigerian corporate law especially with regard to its amenability to modern

business realities.

However, while the CAC and SEC guidelines introduced with the aim of ameliorating the effects of the pandemic on company meetings are truly noble and commendable efforts by concerned authorities, they have their own limitations as



rightly elucidated upon in this article. Also, the provisions of the CAMA 2004 in its present state do not particularly envisage the use of virtual meetings by Nigerian companies. As a result, more needs to be done at the regulatory and national legislative level to provide a definite and pragmatic regulatory framework for the employment of virtual technologies in the conduct of the affairs and meetings of companies in Nigeria.

Overall, considering the multinational nature of many companies (MNEs) nowadays and the rapid advancements being made in digital technology which are tremendously beneficial to many businesses globally, it is imperative that Nigeria revisits the position of its corporate law particularly through the amendment of the CAMA (Amendment and Re-enactment) Bill, 2020 as it concerns the meetings of public companies, not just to aid them in these pandemic times but also to respond positively and proactively to modern global economic and business realities.

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- See A. Adetuyi and N.Williams (2020), "Covid-19: can public companies hold virtual annual general meetings in Nigeria", Available at https://www.lexology.com/library/detail.aspx?g=74f 63619-4490-400b-99fe-dd9d50e84c55 (Last accessed June 12, 2020).
- 6. Ibid
- 7. Even more so,the Supreme Court in Okotie-Eboh v Director of Public Prosecutions (1962) LCN/0984 (SC) has interpreted "place" to mean "any part of an enclosure or structure whether separated from the rest of the enclosure or structureby a partition fence or rope."
- 8. The NSE Guidelines address virtual participation in varied scenarios including hybrid and virtual meetings, and also highlights other key considerations such as the need for proper technological support and the responsibilities of participants in virtual meetings.
- 9. MNEs now regularly have members/shareholders from different corners of the world.
- 10. Supra note (1)
- 11.Plenty of businesses now see the potential of technology the global videoconferencing market alone was set to double by 2020 to \$6.4 billion even before COVID-19. See "Conference Room Disrupted: The New Age of Virtual Collaboration", (June 23, 2016), Available at <a href="https://qz.com/714003/conference-room-disrupted-the-new-age-of-virtual-collaboration-2/">https://qz.com/714003/conference-room-disrupted-the-new-age-of-virtual-collaboration-2/</a> (Last accessed June 14, 2020)
- 12. <u>Baker McKenzie</u>, "AGM Season 2020 and the Restrictions Related to COVID-19", https://www.lexology.com/library/detail.aspx?g=f13 1aa6a-6952-4cfc-8366-83cf143925ed (Last accessed June 14, 2020)
- 13. "Investors fear virtual AGMs will shift the balance of power" (April 12, 2020)

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- 17. *Ibid*
- 18. Supra note (14)

- 19. "Hybrid meetings, which allow both virtual and physical participation, may strike the best balance by expanding the group of shareholders while also maintaining the benefits of in-person discussions." See Marie Clara Buellingen, (October 10, 2019), "Virtual Shareholder Meetings in the U.S.", Available at <a href="https://corpgov.law.harvard.edu/2019/10/10/virtual-shareholder-meetings-in-the-u-s/">https://corpgov.law.harvard.edu/2019/10/10/virtual-shareholder-meetings-in-the-u-s/</a> (Last accessed June 15, 2020)
- 20. "The corporation can issue press releases encouraging shareholders to vote by proxy prior to the annual meeting and directing them (and others) to the corporation's website or other platform, where they will be able to access the webcast of the meeting and submit questions in writing through the webcasting platform. As we identified in 2018, the only people who have to be present at the meeting are, for quorum purposes, one or more proxy holders, depending on the specific requirements of the corporation's by-laws; the chairperson and secretary of the meeting (both of whom can be proxy holders); and a scrutineer (typically from the corporation's transfer agent and registrar), in short, as few as three people. While registered shareholders and proxy holders have the legal right to attend a hybrid meeting in person, the corporation can encourage them by way of press release and other communications to view the meeting online, in accordance with the recommendations of Canadian public health authorities." See Neil Wiener & Matthew Quadrini (March 12, 2020), "Bringing Your Annual" Meeting into the Digital Age - Two Years Later", Available at https://www.timelydisclosure.com/2020/03/12/brin ging-your-annual-meeting-into-the-digital-age-twovears-later/
- 21. In this case, and as opposed to the CAC guidelines, using proxies will be the choice of the shareholders as opposed to being mandated to do so and the proxies/nominees will be of their own chosen as opposed to those foisted upon them under the CAC Guidelines. See generally Section (3.0) above.
- 22. Duane Morris and <u>Thomas Rainey</u>(April 22, 2020), "Corporate Update: Annual General Meetings During COVID-19 Lockdown", Available at <u>https://www.lexology.com/library/detail.aspx?g=a47</u> <u>3da9a-c8a8-47de-83a6-b590ec61d393</u>
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- 24. *Ibid*
- 25. See generally section (3.0)
- 26. Note that the CAM Bill 2020 has substituted the requirement for the approval of the Council of Ministers for that of the President.

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