

New law of the Limited Company, from January 2023, in summary

- Modernization of the General Assembly
- Communication by electronic means is introduced at various levels
- Strengthening of shareholders' rights
- Sanitation and insolvency
 - ➔ New Article 725
 - ➔ New liability of the Board of Directors - Threat of insolvency
 - ➔ New method for calculating capital loss
 - ➔ Obligation to submit financial statements to an approved auditor in case of capital loss
- - Authorization of an interim dividend on the current year's financial statements
- - Share capital in foreign currency at incorporation
- - Nominal value of the shares below 1 cent
- - Capital increase/reduction - introduction of the concept of fluctuation margin
- - Release of capital - the concept of asset takeover no longer appears in the new law
- - Proposal for the use of the profit, the notion of allocation to the reserve changes

If you have any questions, please do not hesitate to contact one of our specialized collaborators by e-mail at info@dsfiduciaire.ch