



# Shaping the future of legal professional services

2026

■ ■ ■ ■ ■  
The better the question. The better the answer. The better the world works.

 **EY Law Ireland**

Law firm member of the EY global network

# Introduction

**I am delighted to introduce you to, EY Law Ireland, a unique and premium law firm offering in the Irish market.**

An offering that because of our coordinated approach, creates time, cost and project management efficiencies for you, our clients, and is hugely relevant to the way in which you do business today. The real differentiator of EY Law is our interconnectedness. We are a single point of contact for clients doing business across the island of Ireland and beyond, with offices in Dublin, Cork and Galway and 72 countries globally.

Because of our ability to partner with other businesses in EY, we can deliver an end-to-end offering as one integrated team, across the most complex deals and the most intricate of transactions. All of this from the premium, globally renowned EY brand and a carefully chosen team of leading experts in their field. Our mission is to deliver a bespoke, personalised service that is particular to your needs and supported by a world of resources, skill and expertise.

I hope you enjoy reading about how we can help you. If you would like to discuss further, please contact:



**Alan Murphy**

**Partner, Head of Law  
and Real Estate**

[alan.murphy1@ie.ey.com](mailto:alan.murphy1@ie.ey.com)

+353 86 172 9404





# Contents

Market  
disruptors

Why EY  
Law Ireland

What our  
clients say about us

EY Law Practice areas:

Corporate  
Transformation

Corporate, Mergers  
& Acquisitions and  
Structuring

Technology  
and Commercial

Real  
Estate

Employment

Banking  
and Finance

Corporate  
Governance  
and Compliance

Private  
Clients

Tax Strategy  
and Disputes



Click on a section tile above to find out more.

# Market disruptors

## Our team understands

**EY Law Ireland** is a stand-alone regulated law firm at the heart of EY that offers our clients a full array of legal services. Our unique, end-to-end legal services offering helps clients navigate a rapidly evolving legal and regulatory landscape in Ireland and across 75 jurisdictions, with access to 3,000 EY Law legal professionals. Our team understands the critical interplay between law, finance and tax.

By partnering with other EY experts across the EY network, we offer a multidisciplinary one-stop shop integrated approach. This helps clients navigate complex commercial and legal issues quickly, efficiently and without gaps. EY Law Ireland disrupts conventional siloed professional services and offers sophisticated clients a compelling alternative. We attract ambitious talent who partner with our growing client base to deliver long-term sustainable value.

**Our team has been recognised by the Legal500 and Chambers Europe in the following practice areas:**

- Commercial, Corporate and M&A
- Data Privacy and Data Protection
- Intellectual Property
- Employment
- Private Client\*

\*Chambers & Partners High Net Worth

“

We invest in our people and in technology, as we shape the future of legal services, and together with our clients, build a better working world.

# Why EY Law Ireland

## Bespoke services, tailored to your needs

Every situation is different, and no two clients are the same - our EY Law Ireland team tailors our legal services to your needs and strategy.

Our objective is to enable our clients to make better informed commercial decisions, quickly and confidently.

## One team approach

EY Law Ireland teams work seamlessly across disciplines, industry sectors and borders to offer our clients tailored and integrated legal solutions.

No other Irish law firm has a professional services offering that matches EY Law's offering across geographies, sectors and disciplines.

## Cutting edge technology and innovation

We bring our clients the benefit of years of global investment in cutting edge technology and innovative managed processes.

We offer bespoke EY Law-curated technology tools that enable our clients to efficiently navigate the increasingly complex legal and regulatory environment in which they operate. This minimises risk, ensures compliance and creates efficiencies that allow our clients to focus on their businesses.

## Globally aligned, locally grounded

EY Law Ireland offers our clients tailored legal advice that addresses the complex legal and regulatory environment in Ireland, enhanced by our direct connection and access to a global network of 3,000 legal professionals across 75+ countries, bringing local expertise across the globe.



**Dublin Docklands**  
Ceantar Dugaí Átha Cliath

# What our clients say about us

“

A great team that work in a collaborative way and work very much with the business to get the best commercial solution for the client. They have excellent knowledge of their industry and provide pragmatic commercial advice particularly in area of corporate governance and shareholder matters.

“

In comparison to other firms, the practice stands out for its accessibility and clarity of communication. The lawyers translate complex legal issues into straightforward, actionable advice and work collaboratively with clients to anticipate challenges and deliver tailored solutions. This emphasis on partnership and responsiveness ensures that clients feel supported and informed throughout the process.

“

The practice stands out for its expertise, commercial awareness and high standard of service. The nature of the practice allows for direct access to partner-led interaction and outputs which is of great value in scenarios requiring complex advice.

“

They were personally engaging, knowledgeable, challenging when necessary and demonstrated a quick and clear understanding of our requirements as a company.

“

Great ability to bring together different areas of expertise. Appeared to have all the necessary tools in the kit.

“

Very personable. Highly professional. Good level of user-friendliness coupled with strong expertise and experience.



# Corporate Transformation



## Adam Synnott

**Partner, Head of Corporate,  
M&A and Structuring**

[adam.d.synnott@ie.ey.com](mailto:adam.d.synnott@ie.ey.com)  
+353 86 770 8322



## Gina Aherne

**Director**

[gina.aherne@ie.ey.com](mailto:gina.aherne@ie.ey.com)  
+353 21 480 5757



## Maeve Murphy

**Director**

[maeve.murphy@ie.ey.com](mailto:maeve.murphy@ie.ey.com)  
+353 21 480 2822

Our Corporate Transformation team advises Irish and international businesses on structural change, guiding clients through complex reorganisations from conception to implementation.

We combine specialist corporate law expertise with strategic, tax and commercial insight to deliver efficient group structures, optimise value and support long-term objectives— whether in the context of pre-sale separations, cross-border mergers or intra-group reorganisations.

We provide end-to-end legal support across all stages of corporate restructuring, leveraging deep expertise in Irish and international corporate law alongside EY's multidisciplinary capabilities.

We also advise boards and senior management on all aspects of company law compliance, corporate governance and directors' duties, helping organisations establish effective governance frameworks, navigate complex regulatory requirements and build resilient corporate structures that support long-term strategic objectives.

## CORPORATE TRANSFORMATION

- **Strategic structuring advice:** Pre-sale structuring such as spinoffs, carve-outs, business unit separations, advising on key structuring options under the Companies Act in Ireland and on a cross-border basis. We also advise on rationalisation of group structures to streamline them and achieve optimal tax and organisational efficiencies
- **Integrated delivery:** Seamless collaboration across legal, tax and financial workstreams through EY's global network
- **Technical excellence:** Expert application of the Companies Act and international corporate laws in complex restructuring scenarios
- **Employment law integration:** Specialist guidance on TUPE and employee consultation obligations
- **Global coordination:** Leading multi-jurisdictional restructurings through the EY Law network
- We are committed to delivering legally robust, commercially focused solutions aligned with our clients' broader strategic and tax objectives

## CORPORATE GOVERNANCE

- Advising on all aspects of Irish company law
- Providing strategic advice and corporate governance support to boards including undertaking corporate governance health checks
- Helping companies establish and maintain robust governance policies and procedures
- Providing bespoke governance and directors' duties training to board members
- We combine deep expertise in Irish company law with a practical, commercially focused approach, working closely with clients to design governance frameworks that are both compliant and operationally effective.
- Leveraging EY's broader advisory capabilities, we deliver integrated governance solutions that protect organisations, enhance board effectiveness and support long-term success.

# Corporate Merger & Acquisition (M&A)



## Adam Synnott

**Partner, Head of Corporate,  
M&A and Structuring**

[adam.d.synnott@ie.ey.com](mailto:adam.d.synnott@ie.ey.com)  
+353 86 770 8322



## Aidan Lawlor

**Partner**

[aidan.lawlor@ie.ey.com](mailto:aidan.lawlor@ie.ey.com)  
+353 86 677 8231



## Maeve Murphy

**Director**

[maeve.murphy@ie.ey.com](mailto:maeve.murphy@ie.ey.com)  
+353 21 480 2822



## Gina Aherne

**Director**

[gina.aherne@ie.ey.com](mailto:gina.aherne@ie.ey.com)  
+353 21 480 5757

Corporate M&A (mergers and acquisitions) legal teams in Ireland and the UK provide end-to-end support across the full transaction lifecycle. They act as legal advisers, negotiators and project managers, helping clients design, execute and implement complex transactions in a commercially effective and compliant manner.

Corporate M&A and Structuring teams combine deep transactional and capital markets experience with the broader support of corporate and structuring specialists to deliver successful outcomes and sustainable value for stakeholders. They have extensive experience advising Irish and international public, private and semi-state companies, as well as private equity sponsors and other stakeholders across a wide range of sectors.

Core service areas include mergers and acquisitions (both domestic and cross-border), legal due diligence, deal negotiation and execution, private equity and venture capital investment, and joint ventures and shareholder arrangements. A key focus is guiding clients consistently from deal design through negotiation to implementation and post-deal integration.

“

Aidan Lawlor of EY Law has longstanding experience acting for clients on M&A transactions, with particular experience assisting banks and financial services and clients with complex cross-border deals.

**Chambers & Partners 2026**

## CORPORATE MERGER & ACQUISITION (M&A)

- Guide clients from deal design stage through negotiation to implementation
- Advise on the sale or purchase of businesses and equity investments, supporting clients through all stages of the process
- Advise on business sales and purchases (asset and share deals), including legal due diligence, transaction documentation and deal management
- Manage competitive sale processes, including NDAs, process letters and bid analysis
- Support business sales and acquisitions across domestic and cross-border transactions
- Advise on private equity and venture capital investments
- Advise on joint ventures and shareholders' agreements

# Technology and Commercial



**Rob Haniver**

**Partner**

[robert.haniver@ie.ey.com](mailto:robert.haniver@ie.ey.com)  
+353 87 094 3159



**Susan Walsh**

**Director**

[susan.walsh@ie.ey.com](mailto:susan.walsh@ie.ey.com)  
+353 91 895 504

Ireland is a strategic gateway to the EU and the rest of the world. Providing goods and/or services from, or into, the EU requires knowledge of an ever-changing regulatory landscape. Rules relating to online content and sales, data protection, ePrivacy, cybersecurity and the supply and use of emerging technologies, such as Artificial Intelligence, are just some of the regulatory considerations organisations operating in the EU or those considering it must navigate.

Our technology and commercial team works closely with local and international clients to build their compliance posture in parallel with their business strategies through pragmatic and client-focused solutions. Our team of dedicated technology, contract, IP, privacy, data and data security lawyers have a wealth of experience working with domestic and international clients across sectors delivering solution-focused advice. The team is ranked f or Intellectual Property and Data Privacy and Data Protection and Rob Haniver is recognised as a Leading Partner in Data Protection in Legal 500.

## OUTSOURCING AND COMMERCIAL CONTRACTS

- ICT contracts, software licensing and services, SaaS, software partner arrangements, reseller arrangements, managed services, licensing
- Outsourcing and shared arrangements
- Distribution arrangements and franchising
- Agency and commercial agency arrangements
- Commercial joint ventures
- Manufacturing and service arrangements
- Sale and supply
- Reseller structures, VAR, maintenance and SLAs
- Sponsorship and branding deals

## DATA PROTECTION AND PRIVACY

- Compliance programs and policies
- AdTech, direct marketing, behavioural advertising
- Data and Health Research Regulation
- Anonymisation and pseudonymisation
- Mitigation and management of data breach and cyber incidents
- Data sharing and international data transfers
- Data subject rights e.g., DSAR
- Emerging tech issues, and product/process reviews
- Supervisory authority interactions

## CYBERSECURITY AND OPERATIONAL RESILIENCE

- Advising across NIS2, DORA, Cyber Resilience Act, Critical Entity Resilience and Cybersecurity Act and intersecting EU laws
- Compliance programs and policies
- ICT supply chains and contract remediation
- Board training on regulatory

## INTELLECTUAL PROPERTY

- IP Strategy and Management
- Global IP ownership, licensing and distribution structures
- Creation and protection of copyright works
- R&D and collaborations
- Databases
- Organisational structures, policies and training for the protection of trade secrets

## ARTIFICIAL INTELLIGENCE

- Regulatory assessments and compliance
- AI deployment, Risk mitigation
- Interplay with IP, data privacy, cybersecurity and contract law

## DIGITAL SERVICES

- Cloud, software and services
- Online and digital compliance and interactions with regulators
- Technology transformation procurement and compliance
- Digital commerce; distance sales; marketplaces; direct to consumer (DTC), merchant of record
- Online T&Cs, disclaimers
- Consumer rules, complaints and enforcement
- Advertising and marketing campaigns
- Loyalty scheme T&Cs



**The Linesman, Dublin City**  
An Fear Líne, Baile Átha Cliath

# Real Estate



## Alan Murphy

**Partner, Head of Law  
and Real Estate**

[alan.murphy1@ie.ey.com](mailto:alan.murphy1@ie.ey.com)  
+353 86 172 9404



## Louisa Burke

**Director**

[louisa.burke@ie.ey.com](mailto:louisa.burke@ie.ey.com)  
+353 91 864 900

Our ability to partner with real estate sector colleagues across EY is a unique differentiator for our EY Law real estate team, allowing us to provide holistic advice under one roof which is both cost and time effective for clients.

Combining EY Law's expertise in real estate law with the exceptional competency of relevant EY departments such as restructuring, tax, economic advisory, sustainability and sustainable finance and debt advisory provides clients with comprehensive, integrated and considered counsel.

At EY Law, we are passionate about the real estate sector. Our real estate team has many years of in-depth expertise and experience acting on some of the largest real estate projects both in Ireland and abroad. Our focus is on delivering robust, commercial and solution-driven advice to clients.

We protect our clients interests ensuring their future objectives for their property portfolio are met whilst also balancing the need to deliver on project completions and deadlines.

## ADVISORY

Advising on all aspects of clients' real estate projects, from inception to completion including:

- Technical property law, title review and reporting on covenants and/or owner/occupier obligations,
- Input into share purchase agreements re: warranties and indemnities and completion deliverables
- First registration applications, Tailte Éireann applications including possession title applications, impositions of rights of way, easements, wayleaves and advising on existence or imposition of other burdens
- Management Structures, service charge regimes and rent reviews

## ACQUISITIONS AND DISPOSALS

- Real estate title review and full due diligence for share and asset deals including advice on warranties and indemnities in share purchase agreements
- Acquisitions and sales - acting for purchaser and vendor on properties such as office blocks, wind farms, urban renewal projects, shopping centres, development sites, social housing, private residential schemes, nursing homes, hospitals, multi-use developments, standalone retail units, hotels and leisure facilities and private residential schemes
- Certification to financial institutions for the acquisition or financing of properties
- Advising vendors and purchasers on the sale or purchase of all types of commercial and residential property from the start of the transaction to completion, drafting all necessary contract, agreements and transfer documents and advising on their contents
- Liaising with our banking department on the finance requirements

## COMMERCIAL LEASING

- Office/Retail/Industrial/Logistics: Acting for both landlord and occupier
- Advising agreements for lease, occupational leases, side letters, deeds of variation, assignments, underleases, surrenders and/or supplemental leases.

## DEVELOPMENT

- Acting for developers and property owners in setting up and implementing residential developments and mixed-use schemes, residential, mixed-use, retail, office, industrial, logistics and hospitality
- Advising on real estate aspects of large-scale infrastructure and other capital investment projects

“

Louisa is diligent, highly efficient and attentive with a strong command of her practice area, I particularly appreciated her quick turnaround time and her hands-on approach in managing every aspect of the matter.

**EY Law Real Estate Client**



**Kirwan's Lane, Galway City**  
Lána an Chiarubhánaigh, Gaillimh

# Employment



## Deirdre Malone

### Partner

[deirdre.malone@ie.ey.com](mailto:deirdre.malone@ie.ey.com)  
+353 87 996 8645



## Aoife Gallagher-Watson

### Director

[aoife.gallagher-watson@ie.ey.com](mailto:aoife.gallagher-watson@ie.ey.com)  
+353 1 221 1415

Multinational companies must constantly transform their business operations to compete on the world scene and meet their business objectives. Workforce issues are a significant challenge in these multinational transformations as each country has different labour and employment laws. Advising on complex employment law projects across geographies, we help clients throughout the entire evolution of their business, helping them to manage the people-related legal aspects of restructuring, mergers, takeovers and all types of business transformation.

#### PEOPLE ADVISORY

- Advising on investigations/disciplinary processes
- Discrimination/equality queries
- Whistleblower investigations
- Litigation arising from employment (Workplace Relations Commission, Labour Court)

“

Deirdre Malone and her team have fantastic ability to understand the business and tailor the advice to meet our needs. She has taken the time to understand our culture, approach to problems and always brings an insightful view. Deirdre is an exceptional Solicitor. Her depth of knowledge and pragmatic approach makes her a very valuable advisor.

**Legal 500 2026**

#### WORKFORCE TRANSFORMATION

- Collective redundancies
- Advising on communication strategy
- Supporting with selection process, managing appeals and subsequent litigation
- Post re-organisation integration and managing people issues

“

Deirdre Malone is an exceptional solicitor who consistently demonstrates professionalism and a deep understanding of employment law. She is very astute, providing practical, commercial advice tailored to our operating environment. Deirdre has razor sharp commercial awareness and her ability to understand the needs of her clients and tailor her guidance and advice to suit them is outstanding.

**Chambers & Partners**

#### TRANSACTIONS

- Employment due diligence for asset and share deals
- Managing consultation requirements
- Advising on industrial relations engagement issues
- Post-deal workforce integration

“

Deirdre Malone is an absolute standout partner. Real, humorous, and so through, knowledgeable and someone I can really depend on for superb advice.

**Legal500 2026**

“

Deirdre provides really direct answers and strong advice; she is good to deal with.

**Chambers & Partners 2026**

# Banking and Finance



## Cormac Gilroy

**Director, Head of  
Banking & Finance**

[cormac.gilroy@ie.ey.com](mailto:cormac.gilroy@ie.ey.com)  
+353 21 480 5720

Our Banking and Finance team advises lenders, borrowers and sponsors across a broad range of domestic and cross-border financing transactions. We combine deep technical expertise with a pragmatic, commercial approach, helping clients structure, negotiate and execute financing arrangements that support their strategic and operational objectives.

The team is led by Cormac Gilroy, who has extensive experience in both private practice and in-house legal settings, particularly in the real estate and development sectors.

We work closely with banks, alternative finance providers, corporate borrowers, investors and sponsors across a range of sectors. Drawing on EY's multidisciplinary capabilities, we deliver seamless advice across legal, tax and commercial considerations throughout the lifecycle of a financing transaction.

## BANKING AND FINANCE

- Real estate, development and investment finance
- Corporate and commercial lending including bilateral and syndicated facilities
- Acquisition, leveraged and sponsor led finance
- Refinancing, restructurings and amendments to existing facilities
- Security structuring and due diligence



**Lapps Quay, Cork City**  
Cé na Learpaí. Cathair Chorcaí

# Corporate Governance and Compliance



## Gavin Clare

**Head of Corporate  
Governance and Compliance**

[gavin.clare@ie.ey.com](mailto:gavin.clare@ie.ey.com)  
+353 87 192 0927

As multinational companies expand, their corporate structures grow larger and more complex, making it challenging to ascertain that all of their legal entities comply with local company laws. Growing regulatory demand for corporate structure transparency requires companies to have a firm grip on the status and development of group structures.

Our global Entity Compliance and Governance (ECG) practice offers a tailored approach to address the ongoing challenges of entity compliance and governance.

Our managed services are technology-enabled and structured to drive efficiency, risk reduction and cost transparency to your entity compliance and governance program.

## GOVERNANCE AND COMPLIANCE

- Incorporations and dissolutions of corporate entities and registrations and de-registrations of branches
- Annual compliance support
- Board and officer changes
- Company name or registered office changes
- Arranging approval of powers of attorney or other delegated authorities
- Updating company constitutions
- Assisting with changes to share capital
- Internal capital contributions/share issuances/declaring dividends
- Providing director duty training to boards of Irish companies
- Provide Board and committees support in relation to their meetings
- Assisting with the development and implementation of governance framework to facilitate effective Board stewardship



**Ha'penny Bridge, Dublin City**  
Droichead na Leathphingine.  
Baile Átha Cliath

# Private Clients



## Andrea McNamara

### Head of Private Client Law

[andrea.mcnamara@ie.ey.com](mailto:andrea.mcnamara@ie.ey.com)  
+353 87 188 2498

Our Private Client law team take a proactive approach in assisting Irish and international individuals, families and family businesses in relation to all aspects of wealth planning, wills, trusts and succession planning. In collaboration with our EY Private Client tax team, we can ensure that all planning is structured in a tax efficient manner having regard to the overall objectives of each individual client and their family.

At EY Law Ireland, we understand the deeply personal nature of these matters and our experienced and professional team work closely with our clients to develop a bespoke plan which will provide practical, tailored solutions to our clients' estate and succession planning needs. Ultimately, our goal is to give our clients peace of mind regarding their future planning.

In addition, our Private Client law team advises charitable bodies on all aspects of their establishment, structuring, governance and administration and advises individuals and corporates in relation to charitable giving.

## PRIVATE CLIENTS

- Wills
- Estate and succession planning
- Establishment and administration of trusts
- Probate and administration of estates
- Capacity issues
- Contentious trust and estate matters
- Charity law, the establishment and administration of charities and charitable giving



Andrea McNamara is an excellent lawyer with high integrity and top-level communication skills. They're strong on the key estate planning and related taxation issues facing today's Irish private clients. The team has very strong multi-disciplinary members with both legal and tax knowledge.

**Chambers and Partner  
High Net Worth 2026**



**Daly's Bridge, Cork City**  
Droichead Uí Dhálaigh. Cathair Chorcaí

# Tax Strategy and Disputes



## Conor Kennedy

**Barrister-at-Law, Head of  
Tax Strategy & Disputes**

[conor.kennedy2@ie.ey.com](mailto:conor.kennedy2@ie.ey.com)  
+353 86 260 2856

Our Tax Strategy and Disputes team has extensive experience and a comprehensive understanding of the decision-making process and the importance of structuring opinions and submissions to provide decision makers with the detail they require to rule in favour of taxpayers.

Our team provides clients with tax opinions on transactions, as well as advice on developing the optimum strategy to resolve Revenue-related queries.

The team is led by Conor Kennedy, who previously held the role of Tax Appeals Commissioner, as appointed by the Minister for Finance, to resolve the legacy, tax avoidance and high valued appeals.

His unique experience has provided him with a comprehensive understanding of the decision-making process and the importance of structuring opinions and submissions to provide decision-makers with the detail they require to rule in favour of taxpayers.

## TAX STRATEGY AND DISPUTES

- Objective insights into the full range of tax issues
- Advising on all categories of disputes with the Revenue Commissioners
- Preparation of submissions and representation at the Tax Appeals Commission and the Courts
- Providing tax and legal opinions

“

Conor Kennedy went above and beyond the call of duty in his service to us, and his advice transpired to be invaluable. Conor's legal brain, tax knowledge, experience and personal commitment to his clients are all of a very high level.

**EY Law Ireland Client**



**Trinity College, Dublin City**  
Coláiste na Tríonóide. Baile Átha Cliath

# Global Law footprint



3,000+ lawyers and legal professionals

75+ jurisdictions

9  
global delivery  
centers across  
the globe

400,000  
EY people with  
the right mindsets  
and skills

50,000  
AI agents scaling  
AI beyond pilots  
and use cases

Globally aligned. Locally grounded.

- |                  |                          |                        |                       |
|------------------|--------------------------|------------------------|-----------------------|
| ▪ Albania        | ▪ Algeria                | ▪ Argentina            | ▪ Armenia             |
| ▪ Australia      | ▪ Austria                | ▪ Azerbaijan           | ▪ Belgium             |
| ▪ Bolivia        | ▪ Bosnia and Herzegovina | ▪ Brazil               | ▪ Bulgaria            |
| ▪ Canada         | ▪ Chile                  | ▪ Chinese mainland     | ▪ Colombia            |
| ▪ Costa Rica     | ▪ Croatia                | ▪ Cyprus               | ▪ Czech Republic      |
| ▪ Denmark        | ▪ Dominican Republic     | ▪ El Salvador          | ▪ Estonia             |
| ▪ Finland        | ▪ France                 | ▪ Georgia              | ▪ Germany             |
| ▪ Greece         | ▪ Guatemala              | ▪ Hungary              | ▪ India               |
| ▪ Indonesia      | ▪ Iraq                   | ▪ Ireland              | ▪ Italy               |
| ▪ Japan          | ▪ Jordan                 | ▪ Kazakhstan           | ▪ Latvia              |
| ▪ Lebanon        | ▪ Lithuania              | ▪ Luxembourg           | ▪ Mexico              |
| ▪ Netherlands    | ▪ New Zealand            | ▪ Nicaragua            | ▪ North Macedonia     |
| ▪ Norway         | ▪ Pakistan               | ▪ Panama               | ▪ Paraguay            |
| ▪ Peru           | ▪ Philippines            | ▪ Poland               | ▪ Portugal            |
| ▪ Romania        | ▪ Saudi Arabia           | ▪ Serbia               | ▪ Singapore           |
| ▪ Slovakia       | ▪ Slovenia               | ▪ Spain                | ▪ Sweden              |
| ▪ Switzerland    | ▪ Taiwan                 | ▪ Thailand             | ▪ Trinidad and Tobago |
| ▪ Türkiye        | ▪ Ukraine                | ▪ United Arab Emirates | ▪ United Kingdom      |
| ▪ United States* | ▪ Uruguay                | ▪ Uzbekistan           | ▪ Vietnam             |

Beyond the jurisdictions with dedicated EY Law professionals, EY teams are present in over 150 jurisdictions and territories, ensuring local representation and integrated support wherever your business operates. EY member firms do not practice law where not permitted by local law or regulation.

\*EY member firms do not practice law in the United States and no legal advice will be provided in the United States by the EY LLP US Member firm.

## EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, EY teams help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, EY teams can provide services in more than 150 countries and territories.

**All in to shape the future with confidence.**

Published in Ireland. All Rights Reserved.

CI\_Prod\_26\_282.pptx. Produced by Creative (Ireland). 07/2026. ED none.

The Irish law firm EY Law Ireland is authorised to practise law and is regulated by the Law Society of Ireland.

EY Law Ireland, Harcourt Centre, Harcourt Street, Dublin 2, Ireland.

Information in this publication is intended to provide only a general outline of the subjects covered. It should neither be regarded as comprehensive nor sufficient for making decisions, nor should it be used in place of professional advice. EY Law Ireland accepts no responsibility for any loss arising from any action taken or not taken by anyone using this material.

Learn more about EY Law Ireland's game-changing solutions to help your business.

**[ey.com/ie/eylaw](https://ey.com/ie/eylaw)**