

Post-summer refresh: *Corporate law developments 2025*

In case you need a refresh after the summer, we've compiled a list of some of the key corporate law developments of 2025 so far.

PRIVATE EQUITY MARKET TRENDS, H1 2025*

M&A

- 244 deals in H1 2025 – up 18% on 2024 and the strongest H1 performance since 2021
- Financial services consolidation remains leading growth area
- Private equity (PE) buy-and-build strategies accounted for 78 deals
- Distribution & Logistics an emerging area

Direct investment

- PE activity down 21% on H1 2024
- Irish PE continues modest growth - 14 direct investments (up from 12 in 2024)
- Non-Irish PE's decline reflects market uncertainty – 12 deals in 2025 compared to 21 in 2024
- PE-backed trade acquirers remain highly active with 70 deals in H1 (c.29% of total M&A volume)

*Data from [Renatus Capital Partners, Private Equity Ireland M&A Report](#)

LEGISLATION

Gender Balance on Boards Regulations 2025

Large Irish PLCs must reach 40% female among non-executive directors by 30 June 2026, or make adjustment to recruitment processes. They must also set individual targets for improving gender balance among executives. There will be annual reporting obligations.

[Read more](#)

Corporate Sustainability Reporting Regulations 2025

Anomalies in Ireland's 2024 transposition of the Corporate Sustainability Reporting Directive (CSRD) have now been fixed. Reporting waves 2 and 3 are delayed by two years in line with the EU's 'Stop the Clock' Directive.

[Read more](#)

Second chance for small company audit exemption

Eligible companies who file late will no longer lose their exemption for a single infraction within a five-year period.

[Read more](#)

European Commission Omnibus I - ESG

The EU's first simplification package proposes amendments to CSRD and the Corporate Sustainability Due Diligence Directive (CSDDD) to reduce the number of companies in-scope and simplify compliance. CSDDD is also delayed by one year to July 2027.

[Read more](#)

Small mid-caps

A new company type has been recognised by the EU. Companies with fewer than 750 employees will avail of some legislative concessions currently available to SMEs.

[Read more](#)

FDI screening

Eight months in, Ireland's new screening regime appears to be operating without any major issues. The EU's proposed new FDI Screening Regulation is continuing through the legislative process, with negotiations set to commence in the autumn.

CASE LAW

Directors restricted for failing to act in interests of company

Two directors were restricted for five years for failing to act responsibly with regard to the interests of the company (Downtul). The Court found that they failed to consider the interests of Downtul as a separate legal entity and made decisions that favoured another company at Downtul's expense.

[Read more](#)

Lifting the 'corporate veil' in employment law

The Workplace Relations Commission was willing to look beyond a corporate structure to determine the employment status of a company's owner. While the individual's services were initially provided by way of a service agreement between his company and a third party, this relationship later took on the characteristics of an employer-employee relationship.

[Read more](#)

Distress from data breach not personal injury

Supreme Court clarifies that emotional distress, upset, and anxiety alone do not constitute a 'personal injury', so prior authorisation from Personal Injuries Resolution Board is not required.

[Read more](#)

REPORTS

Corporate Enforcement Authority Annual Report 2024

Director restrictions and disqualifications up 44% and 43% respectively. Insolvent liquidations highest since 2016.

[Read more](#)

Balance for Better Business Report 2024

44% of non-executive directors on Irish listed company boards in 2024 were women, but just 11% were executives.

[Read more](#)

CCPC Annual Report 2024

Merger notifications increased by 21% in 2024, but more determinations were made via the simplified procedure.

[Read more](#)

COMING UP

Outstanding changes to Companies Act 2014

Expected before the end of 2025, these amendments include a new regime for electronic filing agents and the introduction of new CRO forms for certain summary approval resolutions.

[Read more](#)

Deforestation Regulation imminent

Following its one-year postponement, the Regulation applies to large and medium enterprises on 30 December 2025. The European Commission has published guidance and other materials to provide greater clarity around obligations.

[Read more](#)

HAVE YOUR SAY

EU global climate and energy strategy 2025-2029

The European Commission seeks views on how the EU should pursue an orderly global decarbonisation.

Consultation closes: 11 September 2025

[Link to consultation](#)

Simplification of European Sustainability Reporting Standards (ESRS)

Views are sought on reform of the ESRS (as part of the simplification package).

Consultation closes: 29 September 2025

[Link to consultation](#)

A single harmonised set of rules for innovative companies throughout the EU

The European Commission is exploring the creation of a new European company type ('28th regime company') for start-up enterprises.

Consultation closes: 30 September 2025

[Link to consultation](#)

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