



## Minutes of the 110th Plenary Meeting of the Company Law Review Group

**Date:** Tuesday, 25<sup>th</sup> November 2025

**Time:** 3.30 p.m. to 5.00 p.m.

**Venue:** Royal Dublin Convention Centre, One Le Pole Square, Ship Street Great, Dublin 8, D08 E6PD.

<b>Present</b>	
Paul Egan SC, Chair, Company Law Review Group	James Finn (Courts Service)
Alan Carey (Revenue)	Kathryn Maybury (Small Firms Association)
Anne Fitzpatrick (Office of the Attorney General)	Michael Halpenny (Irish Congress of Trade Unions)
Barry Conway (William Fry)	Neil McDonnell (Irish Small and Medium Enterprises)
Cathy Smith SC (Bar Council)	Paul Thompson, Secretary, Company Law Review Group
Doug Smith (Addleshaw Goddard)	Richard Curran (Byrne Wallace Shields)
Eamonn Kennedy (Irish Business Employers Confederation)	Salvador Nash (KPMG)
Gillian O'Shaughnessy (Byrne Wallace Shields)	Susan Monaghan (Irish Auditing and Accounting Standards Authority)
Helena Keleher (Department of Enterprise, Tourism and Employment)	Tanya Holly (Department of Enterprise, Tourism and Employment)
Prof Irene Lynch Fannon (University College Cork)	
<b>Apologies</b>	
Bernice Evoy (Banking and Payments Federation)	Ian Drennan (Corporate Enforcement Authority)
Dan O'Neill (Company Law Review Group Secretariat)	Dr Margaret Cullen (Institute of Directors)
Dr David McFadden (Companies Registration Office)	Maureen O'Sullivan (Companies Registration Office)
Eadaoin Rock (Central Bank)	Neil Keenan (Law Society)
Emma Doherty (Matheson LLP)	Niamh Ryan (Irish Funds Industry Association CLG)

Gillian Leeson (Euronext)	Tracey Sullivan (The Consultative Committee of Accountancy Bodies)
Kevin Prendergast (Irish Auditing and Accounting Standards Authority)	

### **1. Welcome from the Chair**

The Chair opened the meeting, welcoming those attending the meeting and noting apologies.

### **2. Declarations of Interest and Minutes of the 109th Review Group meeting**

There were no declarations of interest. The minutes of the 109th Plenary were approved.

### **3. Presentation on Ireland’s role in the negotiation and transposition of EU instruments – relative considerations (Anne Fitzpatrick, Office of the Attorney General)**

Ms Fitzpatrick provided an overview of Ireland’s role in the negotiation and transposition of EU instruments. This included identifying the key stakeholders in the process and the role the CLRG can play in the assistance of developing new laws through public consultations and EU fora, etc. A number of questions followed the presentation in relation to the impact of Brexit and how Ireland is developing new alliances across the EU and availing of new opportunities for collaboration on mutual interests with other EU Member States.

### **4. Draft Report on the Disclosure of Director’s Residential Addresses (Salvador Nash)**

Mr Nash, Chair of the Corporate Governance Committee, informed the Group that the Report on the review of the provisions to the disclosure of officer’s residential addresses having regard to company transparency requirements and GDPR (September 2025) was submitted to the Minister on the 14<sup>th</sup> October 2025.

### **5. Updates on Irish and EU company legislation/proposals (Helena Keleher)**

Ms Keleher updated the group on legislative developments in respect of company law in the Department. This included updates on:

- Companies (Corporate Governance, Enforcement and Regulatory Provisions) Act, 2024
- General Scheme of a Co-operative Societies Bill
- General Scheme of a Registration of Limited Partnerships and Business Names Act, 2025
- Proposal for a Directive harmonising certain aspects of Insolvency Law (INSOL III)
- Omnibus Proposal on Sustainability – CSRD and CSDDD
- Proposal for a Directive on European Cross Border Associations
- Expected Proposal on a 28th Regime for Company Law

- Expected Proposal on updating the Rules on Shareholder Rights
- Directive on Multi-vote Share Structures EU 2024/2810
- Directive on Upgrading Digital Company Law EU 2025/25

## 6. Reports from and Plans for Sub-Committees

### 6.1. *Corporate Insolvency Sub-committee (Chair: Prof. Irene Lynch-Fannon)*

- Professor Lynch Fannon summarised the current committee position on the examination of the terms and scope of section 1417 of the Companies Act 2014 pertaining to the recognition of winding up orders made in the U.K. This followed a meeting on 11<sup>th</sup> November. A draft report has been progressed and is expected to be circulated to the Group in advance of the next Plenary meeting.

### 6.2. *Corporate Governance Sub-committee (Chair: Salvador Nash)*

Mr Nash stated it is envisaged that the Corporate Governance Committee will reconvene shortly:

- 1) to review sections 224 – 233 of the Companies Act, 2014 (as amended) for any potential anomalies in the duties directors owe to the company;
- 2) to consider a number of discrete issues, such as annual returns of companies in receivership

### 6.3. *Corporate Enforcement Sub-committee (Chair: Ian Drennan)*

- Mr Drennan (CEA) sent his apologies to the Chair. The Secretariat is progressing the commission of a Legal Researcher to undertake research to consider the court appointed inspectors by third parties under the Companies Act in s.747.

## 7. Matters arising from practice

### 7.1 *Companies Registration Office*

- Ms O’Sullivan and Dr McFadden (CRO) sent their apologies to the Chair. An update on CRO activities will be provided to the Secretariat and circulated to the Group.

### 7.2 *Corporate Enforcement Authority*

- Mr Drennan (CEA) sent his apologies to the Chair.

## 8. Update on Employment Law Review Group (ELRG) (Cathy Smith SC)

Ms Smith outlined the three main areas of consideration for the ELRG in its current Work Programme, as approved by the Minister:

- **Determination of employment status**

Update: This is perhaps the most complex Work Programme item in terms of determining the definition of an employee, work in this regard is on-going.

- **Review of Unfair Dismissals Acts 1977-2015**

Update: This Work Programme item is at the research stage.

- **Review of notice periods in the Minimum Notice and Terms of Employment Act 1973**

Update: This Work Programme item is at the most advanced stage, with a Report due shortly.

**9. A.O.B.** – The Chair thanked the Group for their work throughout the year and the Department staff for supporting the Group.

Ms. Keleher noted that new members of the CLRG will be sought for terms starting in July 2026. A call for expressions of interest in membership and requests to nominating bodies for nominees will issue shortly.

Colm Forde, Assistant Secretary, Commerce Consumers and Competition Division in the Department of Enterprise, Tourism and Employment joined the meeting. He conveyed the appreciation of Minister Burke and Minister Smyth for the work of the CLRG throughout the year.

**10. Date of next meeting** – The next Plenary meeting was provisionally scheduled for 12<sup>th</sup> March 2026.