



WALKERS IRELAND

Asset Management & Investment Funds ESG newsletter

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Welcome to the latest edition of our ESG Newsletter for fund management companies, investment managers and investment funds.

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This is a condensed version of our Asset Management and Investment Funds Legal and Regulatory Report setting out key environmental, social and governance (“ESG”) developments during the period from 1 November 2025 to 18 March 2026.

Key dates

2025	
20 November 2025	The EU Commission (“Commission”) published its legislative proposal for reform of the SFDR which if implemented would shift the current disclosure regime to a product categorisation-based framework. The proposal remains subject to public consultation and legislative negotiation within the ordinary legislative procedure.
2026	
1 January 2026	Simplifications to the EU Taxonomy reporting framework apply, with in-scope undertakings allowed the option to delay application of the new measures until the 2026 reporting period.
18 March 2026	Entry into force of the Omnibus I CSRD and CSDDD simplification Directive.
6 April 2026	Deadline for responses to the Commission’s consultation on proposed SFDR 2.0 reforms.
2 July 2026	Regulation (EU) 2024/3005 on ESG Ratings Providers (ESG Ratings Regulation) to commence application, whereby financial market participants referencing an ESG rating in marketing communications will be required to include website disclosures with detailed information relating to that ESG rating.



Highlights during the period

In this latest edition of the Walkers ESG newsletter, we identify a number of key highlights from European legislative and regulatory developments and advances in the global sustainable finance framework more broadly.

SFDR-related Developments

On 20 November 2025, the Commission released the legislative text of a proposed targeted set of amendments to the SFDR framework ("SFDR 2.0"). If implemented, SFDR 2.0 would represent a significant overhaul of the current framework and signals the evolution of SFDR into a product categorisation-based framework

Further detail can be found in section 1.1 of the newsletter. Walkers Asset Management and Investment Funds group have published an [advisory](#) analysing the impact of the proposed SFDR 2.0 reforms.

Taxonomy related developments

Measures to simplify the Taxonomy framework continued apace with the Commission Delegated Regulation (EU) 2026/73 ("Taxonomy Omnibus Delegated Act") becoming effective on 28 January 2026, with in-scope undertakings are given the option to delay application of the new measures until the 2026 reporting period.

The Commission is undertaking further work and seeking technical input to complete the review and simplification of taxonomy reporting under the Disclosures Delegated Act.

Further detail can be found in section 2 of the newsletter.

Other ESG related developments

On 14 January 2026, ESMA published a thematic note on clear, fair and not misleading sustainability-related claims focusing on ESG strategies particularly with reference to ESG integration and ESG exclusions.

The note provides practical "do's and don'ts" for market participants to follow to ensure claims in marketing communications regarding ESG strategies are not misleading.

Further detail can be found in section 3.5 of the newsletter.

On 26 February 2026, the Central Bank published its Regulatory and Supervisory Outlook Report ("RSO") outlining the key trends and risks which it has identified as moulding the operating landscape of the financial sector as well as the Central Bank's consequent regulatory and supervisory priorities for the coming year. The 3rd edition of the RSO highlights the focus of the Central Bank's efforts on the effectiveness of the governance, risk management practices and culture of firms, and highlights its forward-looking ESG commitments for 2026

Further detail can be found in section 3.1 of the newsletter.



1. SFDR-related developments

1.1 SFDR 2.0 proposal

On 20 November 2025, the Commission released the [legislative text](#) of a proposed set of amendments to (Regulation (EU) 2019/2088) (“SFDR”) and repealing Commission Delegated Regulation ((EU) 2022/1288) (“SFDR Delegated Regulation”) (“SFDR 2.0”), alongside a [press release](#), [frequently asked questions](#) (outlining the key elements of the proposal) and [impact assessment accompanying the proposal](#) and [summary of the impact assessment](#).

The goal of SFDR 2.0 is make SFDR more efficient, simple and proportionate and a key part of this objective is safeguarding the integrity of the EU single market by ensuring requirements which mitigate risks of greenwashing and aid investors in seizing and comparing opportunities in SFDR products, while also boosting the EU’s financial sector’s competitiveness.

The SFDR 2.0 proposal signals the evolution of SFDR into a product categorisation-based framework and represents a significant overhaul of the current framework underpinned by two central themes:

- Simplification of and reduction in the sustainability-related administrative and disclosure requirements for financial market participants (“FMPs”) and financial advisers and enhancement of the coherence of it for FMPs operational needs; and
- Improvement of end-investors’ ability to understand and compare sustainability-linked financial products and protection against potentially misleading ESG claims.

ESG product categories will be revised, and the below table provides a comparison of the product-level disclosure requirements for the different categories of products under the proposed regime:

SFDR Categories	SFDR 2.0 Categories (collectively referred to as the “New Categories”)
Article 8: Products that promote environmental or social characteristics.	<p>New Article 7: ‘Transition category’: Products with a transition objective related to sustainability factors, subject to a minimum of 70% of the product’s investments aligned with the stated transition objective and common minimum exclusions for controversial weapons/tobacco/human rights violations</p> <p>New Article 8: ‘ESG basics category’ Products that integrate sustainability factors into their investment strategy but which do not meet the criteria of the sustainable or transition investment</p>

	categories subject to a minimum 70% investment threshold aligned with stated ESG approach and common minimum exclusions for controversial weapons/tobacco/human rights violations
Article 9: Product with a sustainable investment objective.	<p>New Article 9: ‘Sustainable category’: Products contributing to sustainability goals (e.g. climate, environment or social goals), such as investments in companies or projects that are already meeting high sustainability standards, subject to a minimum 70% investment threshold aligned with stated sustainability objective(s) and stricter additional exclusions (including fossil fuels expansion).</p> <p>Article 9a: Mixed: Products which pursue sustainability-related investments under a combination of the above categories. Subject to a minimum 0% investment threshold aligned with the above category requirements</p>

Non-categorised products

Pre-contractual transparency on integration of sustainability risks would remain for all products (**Art. 6**). Funds not qualifying for the above categories are permitted to make disclosures on integration of sustainability risks, provided they do not form a central element of its investment strategy i.e. less than 10% of the volume occupied by the financial product’s investment strategy. In addition to this, where a non-categorised product includes such disclosures in its pre-contractual documents, it is also required to disclose this information in its annual reports. With a view to preventing the risk of greenwashing such non-categorised products are precluded from making sustainability-related claims in names and marketing communications (whereas Article 9a products are permitted to make such claims in their marketing communications but not their names). These restrictions ensure that sustainability narratives for non-categorised products are prevented from making implicit category claims.

Simplification measures

- Entity-level PAI disclosures (**Art. 4**) are removed entirely, resulting in lower recurring compliance costs for managers.
- **Art. 2(17)** definition of “sustainable investment” would be removed with the underlying concepts including do no significant harm (“DNSH”) and good governance concepts embedded in the category criteria.



- Financial advisers and portfolio managers would be removed from the scope of SFDR obligations to disclose how sustainability risks are integrated in the investment decision process.
- Recognition of 'impact Investing' as a sub-feature of Articles 7/9 directed at providing solutions to address specific social or environmental challenges and underpinned by a pre-set impact theory and expressed in terms of key performance indicators.
- Streamlining of requirements in relation to product website disclosures, pre-contractual disclosures and periodic disclosures.
- Additional transparency requirements in relation to data usage and for use of external and in-house estimates by FMPs.
- Opt-out from the SFDR 2.0 Regulation is to be permitted for existing closed-ended products no longer offer to new investors.
- The EU Commission (and not the European Supervisory Authorities ("ESAs")) will define the proposed Level 2 rules on product naming, category criteria, and simplified disclosure templates (maximum two pages).
- Additional national level requirements are prohibited.

On 15 December 2025, the Commission launched a [public consultation](#) on the SFDR 2.0 proposal which is open for feedback until 6 April 2026. All feedback received will be summarised by the Commission and presented to the European Parliament and Council with the aim of feeding into the legislative debate.

The draft amending regulation currently provides that it will enter into force 20 days after publication in the official journal of the European Union ("OJ") and will apply 18 months after that. No transitional provisions have been provided for existing AIFs or UCITS.

Walkers Asset Management and Investment Funds group have published an [advisory](#) on the proposed SFDR 2.0 reforms.

1.2 ESA Q&A on SFDR updated

On 4 November 2025, ESMA published an updated [Q&A document](#) on SFDR and the SFDR Delegated Regulation which included one new Q&A relating to disclosures in respect of principal adverse impacts (PAI).

- Q&A IV.32 on page 30 - clarifying for the purposes of the PAI disclosures the information to be included under the description of actions taken, planned or targets set "to avoid and reduce" PAI, including how the financial market participant should, for each of the identified PAI, include (or refer to) information on how the financial market participant assesses the need to take action (e.g. any relevant thresholds or criteria that trigger actions to mitigate the PAI), the actions taken the previous year and actions planned or targets set for the coming year.

While the above clarification is helpful and reflects ongoing steps taken by the ESAs to clarify disclosure expectations under SFDR, it remains to be seen what lasting impact it will have in light of the SFDR 2.0 proposals.



2. Taxonomy-related developments

2.1 Taxonomy Omnibus Delegated Regulation published in the official journal

On 8 January 2026, Commission [Delegated Regulation \(EU\) 2026/73](#), amending Delegated Regulations (EU) 2021/2178, (EU) 2021/2139 and (EU) 2023/248, as regards simplification of certain technical screening criteria (“TSC”) for determining whether economic activities cause no significant harm to environmental objectives under the Taxonomy Regulation (EU) 2020/852 (the “**Taxonomy Omnibus Delegated Regulation**”) was published in the OJ.

Key amendments include new simplified Taxonomy reporting templates, a new materiality threshold of 10% of a company’s total revenue for collecting data on taxonomy-eligible or taxonomy-aligned assets and updates to the TSC, notably concerning the DNSH requirements related to pollution prevention and reduction.

The delegated regulation became effective on 28 January 2026 with application commencing from 1 January 2026. Accordingly, the amendments apply for 2025 reporting periods (i.e. for the financial year between 1 January and 31 December 2025), and in-scope undertakings are given the option to delay application of the new measures until the 2026 reporting period.

2.2 Commission draft notice containing frequently asked questions (“FAQs”) on Taxonomy Omnibus Delegated Act

On 18 December 2025, the Commission published a [draft notice](#) on the interpretation and implementation of certain legal provisions of Delegated Regulation (EU) 2021/2178 (the “**Disclosures Delegated Act**”), as amended by the Taxonomy Omnibus Delegated Regulation (taking effect from 1 January 2026).

The notice contains FAQs on the aspects of the Taxonomy Omnibus Delegated Act relating to:

- The approach undertakings should take to applying the reporting rules for financial year 2025.
- The interpretation of the two-year opt-out set out in Article 7(9) of the Disclosures Delegated Act.
- The materiality approach to taxonomy reporting.
- Exposures of reporting financial undertakings to special purpose vehicles.

In its [press release](#), the Commission states that it expects to formally adopt the final version of the notice in all EU languages in Q1 2026.

2.3 Commission requests technical advice from ESAs on Taxonomy Disclosures Delegated Act

On 5 March 2026, the Commission published a [call for technical advice](#) to the ESAs on key performance indicators (KPIs) and other aspects of Delegated Regulation (EU) 2021/2178 (Disclosures Delegated Act) under Article 8 of the Taxonomy Regulation.

The Commission is seeking technical input to complete the review and simplification of taxonomy reporting under the Disclosures Delegated Act. The review will focus on measures that were not included in taxonomy Omnibus Delegated Regulation and will take place alongside the SFDR 2.0 proposals (as outlined further in section 1.1 of the newsletter).

The ESAs are requested to focus advice on the operational expenditure (OpEx) KPI of non-financial firms, the commissions and fees KPI, the trading book KPI of credit institutions and the underwriting KPI of insurance and reinsurance undertakings. The ESAs can also advise on other technical amendments to simplify and enhance the usability of taxonomy reporting.

The ESAs are expected to provide their advice by October 2026. The Commission is aiming to adopt any amendments to the Disclosures Delegated Act in Q1 2027, with entry into force in Q3 2027. This is before the transitional relief for taxonomy reporting provided to financial undertakings in the Omnibus Delegated Act expires. The Commission also notes that the more general review of TSC is ongoing and is due to be finalised in Q3 2026.

2.4 Commission consultation on revising Taxonomy Climate and Environmental Delegated Acts

On 17 March 2026, the Commission published a [press release](#) announcing the launch of a consultation on revising TSC with the Commission publishing the texts of the following two draft delegated regulations:

- [Delegated Regulation amending the Taxonomy Climate Delegated Act \(\(EU\) 2021/2139\) as regards enhancing the usability of the TSC](#)
- [Delegated Regulation amending the Taxonomy Environmental Delegated Act \(\(EU\) 2023/2486\) as regards enhancing the usability of the TSC](#)

The Taxonomy Climate and Environmental Delegated Acts specify the TSC for activities meeting the six EU climate and environmental objectives: climate change mitigation, climate change adaptation, sustainable use and protection of water and marine resources, circular economy,



pollution prevention and control and biodiversity. The Commission intends to make amendments to the Delegated Acts to make the framework simpler and easier to use, improving legal certainty, and cost-effectiveness of the Taxonomy by clarifying TSC and reducing complexity, particularly in relation to the DNSH criteria. The amendments are contained in detailed Annexes and they cover forestry and environmental protection, manufacturing, energy, transport and construction, as well as the DNSH criteria.

The consultation remains open to submissions until 14 April 2026, with the Commission intending to adopt the legislation in Q2 2026.



3. Other ESG-related developments

3.1 Central Bank Regulatory & Supervisory Outlook 2026

On 26 February 2026, the Central Bank [published](#) its [Regulatory and Supervisory Outlook 2026](#) ("RSO"), the third annual report setting out the Central Bank's view on the key trends and risks facing the financial sector, along with the regulatory and supervisory priorities for the next year in the context of those risks.

One of the Central Bank's five overarching supervisory priorities for 2026 is expressly directed at "**helping to address the environmental and societal transitions underway**". The report signals that the Central Bank will continue international engagement on sustainable finance policy and will be clear and consistent in external communications to reinforce climate change as a supervisory priority.

Climate and environmental-related risks are rated amber in the RSO 2026 risk assessment. The report identifies three dimensions of climate risk across all sectors: (i) physical risks from extreme weather events; (ii) transition risks from the shift to a low-carbon economy; and (iii) litigation risks from climate-related disputes. The report refers to the risk that changes to EU sustainability-related disclosure regulations will limit the data available to identify opportunities to support the transition to net zero.

The RSO notes that the Irish funds sector has a significant part to play in providing good quality, understandable products to retail investors that meet their needs and deliver on the core elements of the Savings and Investment Union (SIU) agenda. The Retail Investment Strategy, agreed in December 2025, introduces new requirements concerning the product approval process, new conflict of interest tests in distribution and new suitability measures, including risk warnings for particularly risky products.

The implementation of SFDR 2.0 is described as an area of supervisory focus as the updated regime progresses.

The RSO dedicates a specific section — **Focus Area 7: Climate and ESG-related risks** — to the funds sector's ESG governance obligations. The Central Bank's approach spans both the authorisation and ongoing supervisory engagement processes. It focuses on driving high standards for ESG funds, addressing greenwashing risk and assessing climate risk as the regulatory landscape and investor demand for ESG products advances.

ESG funds represented 32% by fund count (2,878) and 39% by net asset value (NAV) (€2.07tn) of all Irish funds at September 2025.

The Central Bank's forward-looking ESG commitments for 2026 and beyond include the following planned activities:

- **Activity 7.1:** Continuing use of the Central Bank's **bespoke ESG dashboard tool** to assess firms' compliance with SFDR on an ongoing basis, spanning H1 2026 through H2 2027.
- **Activity 7.2:** Continued monitoring of compliance with the **ESMA Fund Naming Guidelines** at both the authorisation gate and through data-led supervisory reviews

Our recent [advisory](#) outlines in further detail the Central Bank's key sectoral risks and supervisory focus for 2026, spotlight areas of interest, key regulatory initiatives and next steps for boards of funds and their service providers.

3.2 Commission FAQs on the European Green Bond Regulation published in the OJ

On 6 November 2025, [Commission Notice](#) on the interpretation and implementation of certain legal provisions of the European Green Bond Regulation ((EU) 2023/2631) was published in the OJ. The Commission notice includes FAQs which clarify certain requirements laid down by the European Green Bond Regulation. The FAQs do not extend in any way the rights and obligations deriving from such legislation, nor do they introduce any additional requirements for the concerned operators and competent authorities but are intended to assist undertakings in

interpreting and implementing certain legal provisions.

The purpose of the FAQs is to support stakeholders implementing the voluntary new European Green Bond Standard. It focuses on the following matters: the use of the designation 'European Green Bond'; use of proceeds; EU Taxonomy; factsheets and other disclosures / prospectus / listings and external review.

3.3 Omnibus I CSRD and CSDDD simplification Directive published in OJ

On 26 February 2026, the [Omnibus Directive \(EU\) 2026/470](#) simplifying sustainability reporting and due diligence requirements under CSRD and CSDDD (the "Directive") was published in the OJ. The Omnibus Directive significantly narrows the scope of application and limits or removes a number of key obligations under both regimes.

The Directive limits the scope of mandatory sustainability reporting, increasing the employee threshold for EU companies under the CSRD to 1,000 employees alongside a net annual turnover threshold of EUR450 million. The Directive changes also simplify reporting standards by reducing the amount of qualitative information required and making sector-specific reporting voluntary rather than mandatory.

CSDDD will apply in respect of EU corporations having more than 5,000 employees and a global net turnover exceeding €1.5 billion, and in respect of non-EU corporations having a corresponding turnover generated within the EU. The previous legal obligation to implement transition plans for climate change mitigation have been repealed.

Member states must transpose the Directive into national law within 12 months of its entry into force (19 March 2027), save Article 4 (which amends the sustainability due diligence obligations in the CSDDD), which has a transposition deadline of 26 July 2028 (with in-scope companies subject to the CSDDD obligations from July 2029). Additionally, the Commission will adopt, by 18 September 2026, a delegated act revising the existing European Sustainability Reporting Standards. The Omnibus I amendments do not alter the CSRD reporting timeframes as previously amended by the "Stop-the-Clock" Directive, which entered force in April 2025.

3.4 ESMA report on impact of fund naming guidelines

On 17 December 2025, ESMA published the results of a [study](#) assessing the impact of its [guidelines](#) on fund names using ESG and sustainability-related terms. The study found that ESMA's Guidelines have:

- Improved consistency in the use of ESG terms by increasing alignment of fund names and their actual investment strategies.
- Enhanced investor protection by reducing greenwashing risks.

Drawing on nearly 1,000 shareholder notifications in reaction to the guidelines from the 25 largest EU asset managers with EUR 7.5 trillion in assets under

management, the study found that:

- 64% of the funds mentioned in shareholder notifications changed their name, in most cases to avoid the use of ESG related terminology.
- 56% updated their investment policies to strengthen their sustainability focus.

The study also focuses on the impact of the fossil-fuel related exclusions on 4,000 EU funds using ESG terminology in their names, with EUR 2 trillion in assets under management. The analysis shows that:

- Funds with higher fossil fuel exposures were more likely to remove ESG terms from their names, underscoring how portfolio composition influences compliance choices.
- Since the publication of the guidelines, funds retaining ESG terms in their names have reduced their portfolio share of fossil fuel holdings more than all other funds, suggesting efforts to green their portfolios.

3.5 ESMA Thematic Note on ESG strategies used in sustainability-related claims

On 14 January 2026, ESMA published a second [thematic note](#) on clear, fair and not misleading sustainability-related claims that focuses on ESG strategies particularly with reference to "ESG integration" and "ESG exclusions".

ESMA defines ESG integration as a strategy that is generally aimed at improving risk-adjusted returns by factoring in material ESG risks and opportunities and defines ESG exclusions as a strategy commonly aimed at avoiding or minimising exposures that are prone to risks or at aligning the portfolio with specific values or norms.

ESMA sets out its expectations on how market participants should communicate to investors on the way they define ESG integration and ESG exclusions, and the elements they apply under such strategies. The note includes:

- Observed market practices when communicating on ESG strategies. ESMA highlights observed points of difference among market participants regarding their practices on ESG integration and ESG exclusions..
- Practical do's and don'ts for claims about ESG integration and ESG exclusions, which are illustrated through examples of good and poor practices.

ESMA's approach to ESG strategies is based on its four principles concerning sustainability-related claims, which specify that these claims should be accurate, accessible, substantiated and up to date.

3.6 ESMA Q&As

On 18 December 2025, ESMA published a number of new Q&As related to the ESG ratings regulation:

- [Group-affiliated small ESG rating providers](#) (2737)
- [ESMA assessment of temporary regime notification](#) (2738)
- [Content of temporary regime notification](#) (2739)
- [Small ESG rating provider no longer meeting temporary](#)

Subsequently on 19 December 2025, ESMA published new Q&As clarifying that for the purposes of applying the exclusions referred to in Article 12(1)(c) of Commission Delegated Regulation (EU) 2020/1818 should be considered to be applied by the fund manager itself, not by a benchmark administrator. Accordingly, the exclusions should be understood as companies which the fund manager finds in violation of the United Nations Global Compact (UNGC) principles or the Organisation for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises:

- [Exclusion related to UNGC/OECD Guidelines](#) – UCITS Directive (2733)
- [Exclusion related to UNGC/OECD Guidelines](#) - AIFMD (2734)

3.7 Commission notice on application of EU sustainable finance framework to defence industry published in OJ

On 30 December 2025, the Commission [notice](#) on the application of the sustainable finance framework and the CSDDD to the defence sector was published in the OJ.

The aim of the notice is to help prevent any undue discrimination of the defence sector in investment decisions as well as to help market operators ensure they comply with the requirements of the EU sustainable finance framework in relation to the defence industry. It clarifies that the framework is compatible with investing in the defence sector and that sustainability disclosures apply horizontally across all industries, including the defence sector. Topics covered in the notice include risk mitigation when investing in the defence industry, revenue thresholds and the defence sector's contribution to social sustainability.

On 30 December 2025, Commission Delegated Regulation (EU) [2025/1775](#) amending Delegated Regulation (EU) 2020/1818 as regards the definition of prohibited weapons was published in the OJ.

The amending delegated regulation seeks to ensure legal certainty and consistency across the sustainable finance rulebook and harmonised practices by benchmark administrators. It became effective from 19 January 2026 and will apply from 30 June 2026 with regard to already existing benchmarks authorised prior to its date of entry into force.

3.8 ESMA Sustainable Finance Timeline

On 13 January 2026, ESMA released an updated version of its [sustainable finance](#) timeline consolidating all recent changes across SFDR, EU Taxonomy, CSRD/ESRS, EU Green Bond regulation, Amended BMR and the ESG Ratings regulations.

3.9 Central Bank climate observatory

On 27 January 2026, the Central Bank published its third annual [climate observatory report](#), provides an evidence-based overview of climate science, progress on decarbonisation, and evolving financial risks. The report highlights that on the current trajectory, Ireland will not meet its 2030 climate obligations, falling short by roughly half. The Central Bank emphasises that credible transition planning, robust governance, and sustainable capital allocation are now essential to safeguard financial stability and support Ireland's decarbonisation pathway.



Further information

We continue to see a high number of asset managers considering how to integrate ESG criteria in the investment strategies they employ for funds under management. Walkers has extensive experience advising on the impact that sustainable financing initiatives will have on such asset managers and investment funds.

This newsletter is for information purposes only, does not purport to represent legal advice and assumes a working knowledge of EU sustainable finance developments. Should you wish to discuss the implications on your business of the EU's sustainable finance framework or of the Central Bank's supervisory expectations regarding the implementation of the framework please speak to your usual contact in Walkers or any of the Walkers' contacts in your region.



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