

Mason Hayes & Curran LLP is an award-winning law firm employing over 580 staff including 119 Partners with offices in Dublin, New York, San Francisco and London. The firm assists clients in meeting their ongoing legal and commercial imperatives through every business life cycle. Legal advice is tailored to strategic objectives allowing clients to make informed decisions and to successfully navigate even the most complex matters. Lawyers in the firm have profound knowledge and experience in the following sectors: Energy; Technology; Financial Services, Built Environment and Healthcare & Life Sciences. Corporate social responsibility is a natural fit with the way the firm operates, and it invests heavily in society and local communities through a range of focused programmes.

Gender Balance on Boards – An Update for 2026

The European Union (*Gender Balance on Boards of Certain Companies*) Regulations 2025 (the “**Regulations**”) were published in 2025. Following the passing of the initial compliance deadline of 30 June 2026, this article outlines the principal requirements of the Regulations, highlights the obligations that are now in force and considers the ongoing compliance steps affected companies should take.

WHAT EMPLOYERS NEED TO KNOW

The Regulations implement Directive (EU) 2022/2381 and aim to improve diversity on corporate boards of companies (other than micro, small and medium-sized enterprises or SME, as described in the Regulations) that are registered in Ireland and have shares admitted to trading on a regulated market in at least one Member State.

The Regulations introduce legally binding requirements to improve the representation of women on the boards of in-scope companies in Ireland. In-scope companies were required to ensure that at least 40% of non-executive director roles were held by members of the “underrepresented sex” by 30 June 2026. In addition, companies were required by that date to establish quantitative objectives to improve gender balance among executive directors and set out the measures being taken, or proposed, to achieve those targets.

These obligations are reinforced by stringent reporting, publication and selection process requirements, with compliance monitored on an annual basis.

Non-compliant companies will be publicly named from 1 December 2027 onwards.

KEY DATES

By 30 June 2026:

- In-scope companies were required to ensure that at least 40% of non-executive director roles were held by members of the “underrepresented sex”.
- In addition, they were required to set individual quantitative objectives to improve gender balance among executive directors and specify, in writing, how these objectives would be achieved.

Briefing prepared for
Institute of Directors Ireland

By 30 November 2026:

- The company's individual quantitative objectives and the steps that the company has taken or is taking towards achieving them must be published on the company's website.
- Companies that fall short of achieving the objective of having members of the underrepresented sex hold at least 40% of non-executive director positions, must change their selection processes for appointment or election as non-executive directors in accordance with the Regulations. The company must document its compliance with the adjusted selection process for the period starting from 1 July 2026 to 29 November 2026 and from 1 December to 29 November in each relevant year thereafter. A copy of this document must be provided to the Minister for Children, Disability and Equality (the "Minister"), and this must be completed by 30 November 2026 and on an annual basis thereafter.
- When selecting candidates for appointment or election as non-executive directors, companies that fall short of achieving the objective shall, in choosing between candidates who are equally qualified in terms of suitability, competence and professional performance, give priority to the candidate of the underrepresented sex, unless, in exceptional cases, reasons of greater legal weight (e.g. the pursuit of other diversity policies) apply. Compliance with this priority rule during the period from 1 July 2026 to 29 November 2026 (and from 1 December to 29 November in each relevant year thereafter) should be documented in writing and a copy should be provided to the Minister by 30 November each year (commencing on 30 November 2026).
- The company shall ensure that shareholders or employees of the company who vote for the appointment or election of a candidate as a non-executive director are properly informed, in writing, in advance of the appointment or election regarding the measures set out in the Regulations and the penalties provided for non-compliance. A copy of this information should be provided to the Minister no later than 30 November each year (commencing on 30 November 2026).
- In-scope companies must report annually, by 30 November each year (commencing on 30 November 2026) on:
 - the gender representation of their boards, distinguished as between executive and non-executive directors; and
 - the measures taken to achieve the objective that 40% of its non-executive directors are members of the underrepresented sex; and
 - the measures taken to achieve their individual quantitative objectives; and
 - where applicable, the reasons why it did not achieve the 40% objective and individual quantitative objectives by the dates specified in the Regulations and any remedial measures intended to rectify this.

This information must be published on the company website and included in the company's next corporate governance statement, provided to the Minister.

CONCLUSION

Following the expiry of the initial 30 June 2026 compliance deadline, in-scope companies should consider whether they have met the requirements of the Regulations and take steps to address any gaps ahead of the first annual reporting deadline on 30 November 2026. In particular, companies should:

- Confirm whether the company falls within the definition of a "relevant listed company" under the Regulations.
- Assess the current composition of the board and determine whether the target of at least 40% representation of the underrepresented sex among non-executive directors was achieved by 30 June 2026. Where the target has not been met, companies should ensure that the selection process requirements under the Regulations are implemented and documented.
- Establish quantitative objectives to improve gender balance among executive directors and document the measures being taken, or proposed, to achieve those objectives by the applicable deadline.
- Review the company's quantitative objectives for improving gender balance among executive directors and ensure that the measures adopted to achieve those objectives are appropriately documented.
- Prepare for the annual reporting and publication obligations, including the collection and monitoring of relevant data.

For more information about the substance of the Regulations, please consult our previous article on the topic [here](#).

Further information is available from:



Ciarán Doyle
Senior Associate
Employment Law and Benefits
ciarandoyle@mhc.ie
(01) 614 5000



Elizabeth Ryan
Partner
Employment Law and Benefits
eryan@mhc.ie
(01) 614 5000