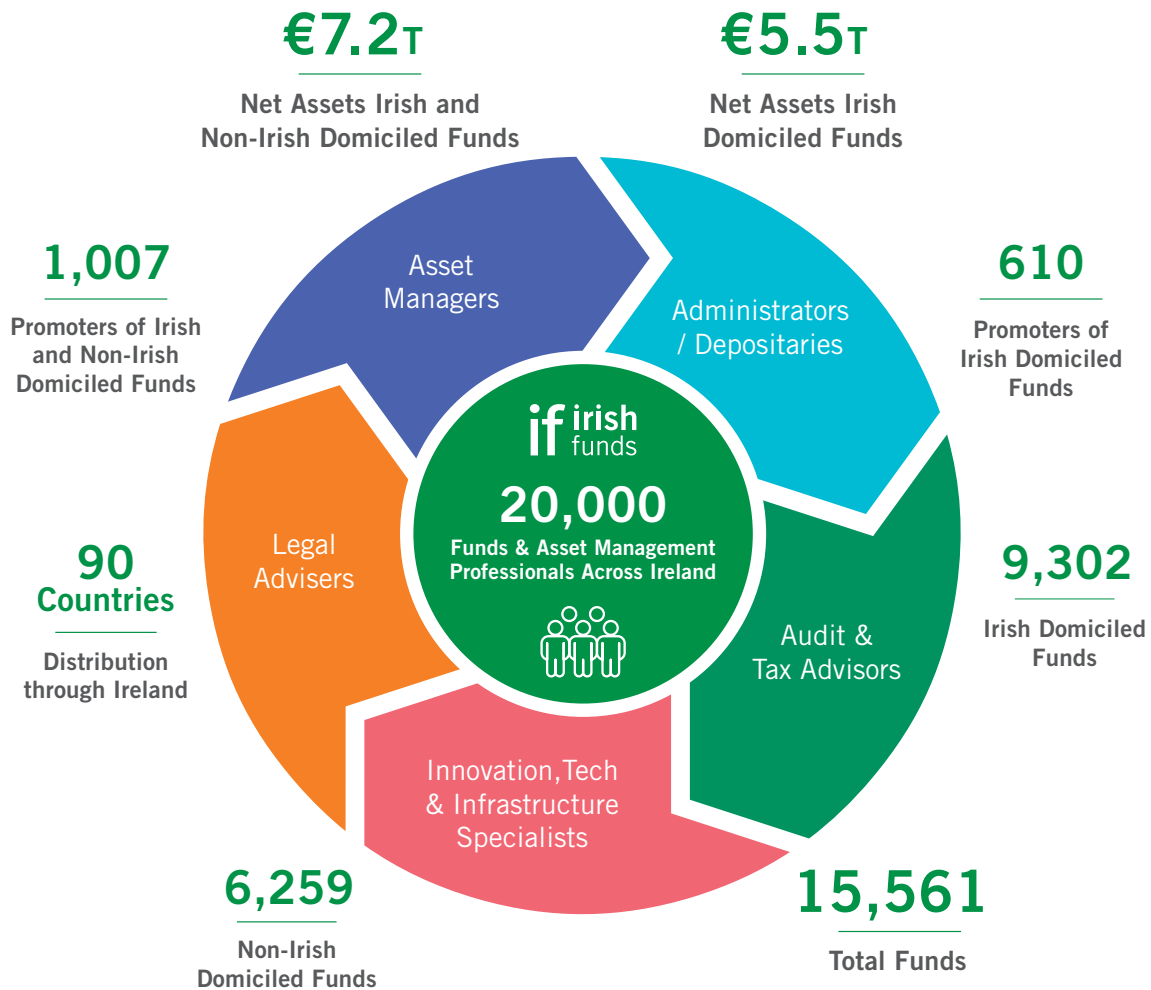




WHY IRELAND

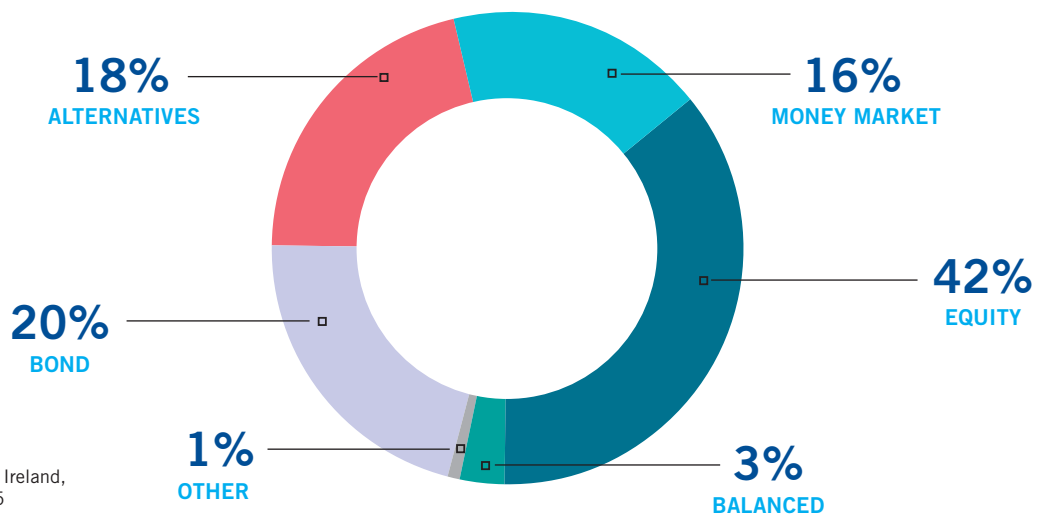
The Voice of the Funds
& Asset Management
Industry in Ireland

if irish
funds



SOURCE: Central Bank of Ireland, Monterey Insight Ireland Survey 2025 and Irish Funds (Net assets and number of funds valid as of Q3 & Q4 2025)

Irish Domiciled Funds / Breakdown by type



SOURCE: Central Bank of Ireland, December 2025

Net assets in Irish domiciled funds reached €5.5 trillion in 2025, with €436 billion in net sales.

Since the establishment of the funds and asset management industry in Ireland over 30 years ago, we have helped investment managers from all over the globe to develop and expand their international distribution footprint.

Ireland is regarded as a key strategic location by the world's leading players - we are at the forefront of the industry and offer a full suite of locally domiciled solutions and services as a gateway for your funds to Europe and beyond.

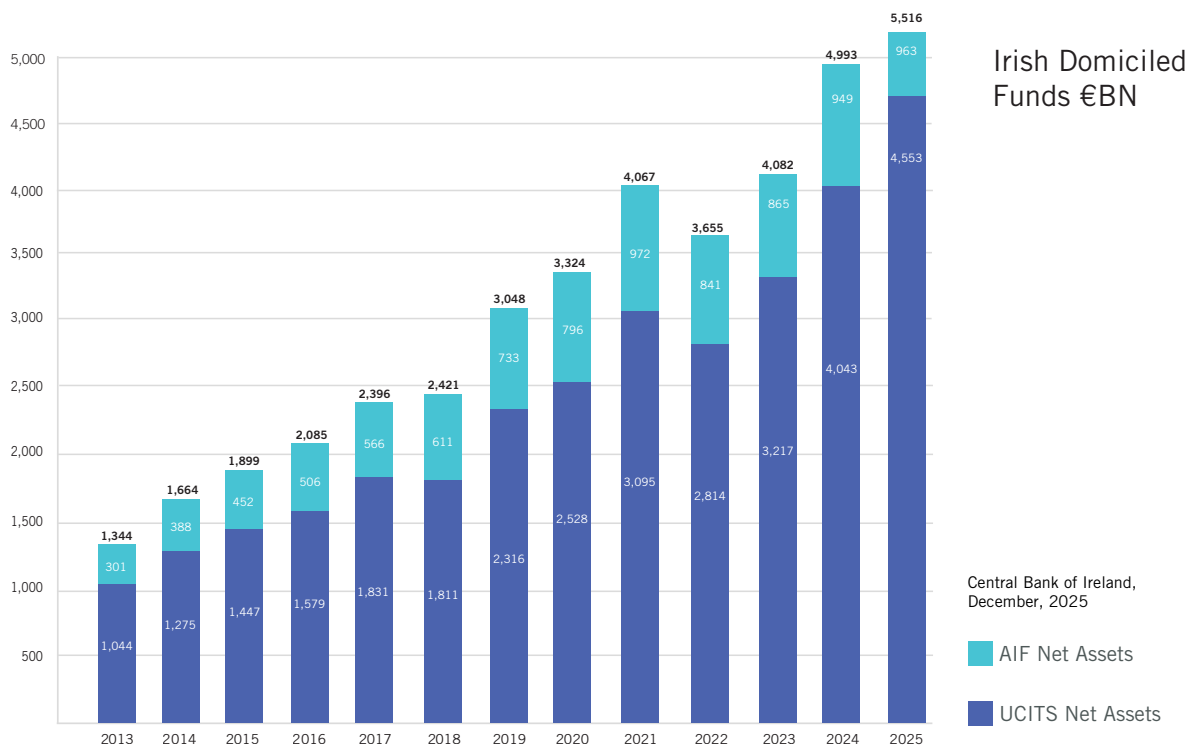
With 20,000 funds professionals, Ireland is recognised as a centre of excellence with expertise ranging from fund administration, transfer agency, and depositary to legal, tax and audit services, stock exchange listing, compliance and consultancy services.

Did you know that...

- Ireland is the domicile for 6.8% of world-wide investment fund assets, making it the 3rd largest global centre and the 2nd largest in Europe.
EFAMA International Statistical Release, Q3 2025
- Net assets in Irish domiciled funds reached €5.5 trillion in 2025, with €436 billion in net sales.
Central Bank of Ireland data Q4 2025
- Ireland is ranked 3rd for competitiveness in the euro area and the 7th most competitive economy in the world.
IMD World Competitiveness Yearbook, 2025
- Ireland is 1st among EU member states and 2nd among all OECD countries for the share of 25–64 year-olds with a tertiary (post-secondary) degree (58%).
Education at a Glance 2025, OECD Indicators

- Ireland is an internationally recognised, open and tax efficient jurisdiction. Ireland has the lowest headline corporate tax rate in the OECD and has tax treaties with over 75 countries.
- Ireland is a leading European domicile for exchange traded funds. Irish domiciled ETFs represent approximately 75% of the total European ETF market.
etfbok data, February 2026
- Ireland is the fastest growing major European domicile for funds and accounts for 21.8% of all European fund assets.
EFAMA Investment Fund Industry Factsheet December 2025

- Ireland is a committed member of the EU and will remain so, providing full market access to the EU. It is the only English-speaking common law jurisdiction in the Eurozone.
- Ireland provides access to a European market of 500 million consumers, one of the largest markets in the world.
- Over 430 financial services companies are operating from Ireland today, including 17 of the top 20 global institutions, engaged in activities ranging from asset management and administration to aviation finance.
IDA Ireland, 2025





Ireland is regarded as a key strategic location by the world's leading players.

Innovation & Capability

From traditional 'long only' to complex alternative strategies, Ireland offers world class, innovative product solutions catering to the widest spectrum of investment strategies.

Ireland was the first jurisdiction in Europe to offer a regulated alternative investment fund structure and offers a range of ready-made solutions to asset managers globally. With an unrivalled track record in the alternatives space, the industry remains at the forefront of product innovation, providing opportunities and solutions for this complex sector.

The Irish asset management industry recognises that technology is key to responding effectively to the sector's increasing regulatory, reporting and efficiency demands. A vibrant and expanding indigenous sector of fintech continues to develop. It supports the Irish asset management ecosystem, harnessing Ireland's position as a leading domicile in fund services as well as a key location of choice for the largest global technology companies.

Regulatory Excellence

The Irish regulatory environment for investment funds is founded on the principles of openness, transparency and investor protection. Ireland has an excellent reputation as a location for robust and efficient regulation. The Central Bank's rules on counterparty risk and prospectus disclosure are considered prudent and the Irish regulatory framework provides for independent, regulated administration and depositary functions.

Thought leadership is the cornerstone on which the industry is built, evidenced by the important contribution Ireland makes to developing international industry practices. The Irish funds and asset management industry plays a key role in leading and responding to regulatory developments at EU and national level.

The Irish Tax Regime

Ireland is an internationally recognised, open and tax efficient jurisdiction. Ireland has the second lowest headline corporate tax rate in the OECD and has signed tax treaties with 75 countries.

Ireland's tax regime, as well as being highly efficient, clear, and certain, is open, transparent and fully compliant with OECD guidelines and EU law (including Pillar II). The Irish framework is legislation-based and does not rely on rulings.

Irish regulated funds are exempt from Irish tax on income and gains derived from their investments and are not subject to any Irish tax on their net asset value. There are additionally no net asset, transfer or capital taxes on the issue, transfer or redemption of units owned by non-Irish resident investors. Other than in respect of certain funds which hold interests in Irish real estate (or particular types of Irish real estate related assets), non-Irish investors are not subject to Irish tax on their investment and do not incur any withholding taxes on payments from the fund.

As provided under EU law, the provision of management, administration and custody services to an Irish regulated fund is exempt from Irish VAT. Other services, such as legal and accounting services, can result in an Irish VAT liability, but may be offset, depending on the fund's VAT recovery position.

Talent & People

Ireland's funds and asset management industry draws on a highly educated and skilled workforce from across the country. 20,000 funds and asset management professionals in Ireland are employed by 195 companies - with expertise in servicing the widest range of strategies and developing new structures, services, practice and technologies.

Professionals work in areas across the funds and asset management industry, including asset management, fund administration, compliance and risk, technology, and legal, audit and consulting services.

At the forefront of the funds industry

Breadth of Capability:

Ireland's responsiveness and adaptability enable clients to bring products to market quickly. Our capabilities extend from traditional to alternative, passive to active and liquid to illiquid.

Global Reach: The client bases we serve represent the full spectrum from retail to institutional and services we provide impact upon investors that span 90 countries. Ireland also has one of the most extensive tax treaty networks in the world, spanning 75 countries across Europe, the Middle East, Asia, and South America.

Innovation: The industry in Ireland was built on innovation, which is core to meeting the needs of investors, with solutions powered by next generation talent and technology.

Ireland stands at the forefront of the global funds industry by leading in Exchange-Traded Funds (ETFs), rapidly expanding its private assets offering, and proactively embracing tokenisation and digital assets. The country is the dominant European domicile for ETFs, underpinned by regulatory innovation and a mature ecosystem.

Recent reforms and robust infrastructure have made Ireland a prime destination for private asset managers, while ongoing industry and regulatory collaboration ensure it remains a pioneer in the adoption of tokenised fund structures and digital finance, reinforcing its status as a future-ready, globally competitive centre for investment funds.



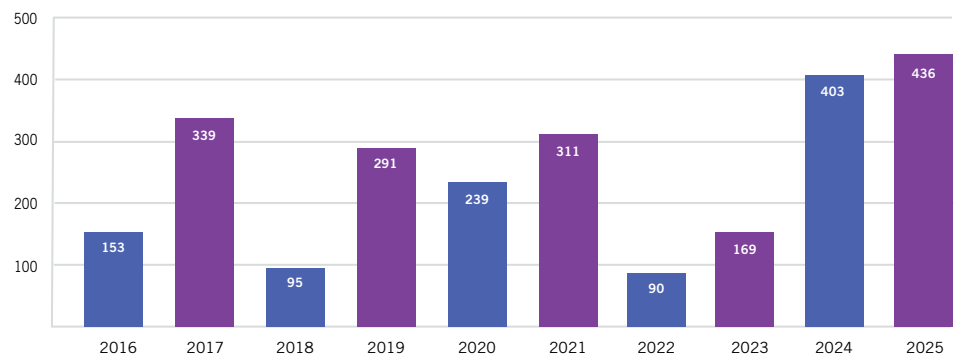
Wherever your fund is domiciled, it can be serviced out of Ireland. 30 languages and 28 currencies are fully supported.

International Reach and Recognition

Ireland is a major hub for cross-border distribution and Irish funds are sold in 90 countries across Europe, the Americas, Asia and the Pacific, the Middle East and Africa. 1,007 fund promoters have chosen Ireland to domicile and/or service their funds. Furthermore, Euronext Dublin is the leading stock exchange globally for the listing of investment funds.

Ireland is an internationally recognised jurisdiction with membership of the EU, Eurozone, OECD, FATF and IOSCO. Ireland does not operate a banking secrecy regime and openness, transparency and regulation are the pillars of the industry. Ireland leads the global industry in compliance with internationally agreed tax standards, further evidenced by volunteering for a peer review by the G20 and OECD countries. Ireland cooperates with all EU states on the basis of the European directives and the Central Bank of Ireland has signed Memoranda of Understanding with More than 40 countries including China, Dubai, France, Hong Kong, Isle of Man, Germany, Japan, Jersey, Malaysia, South Africa, Switzerland, Taiwan, United Kingdom, and the USA.

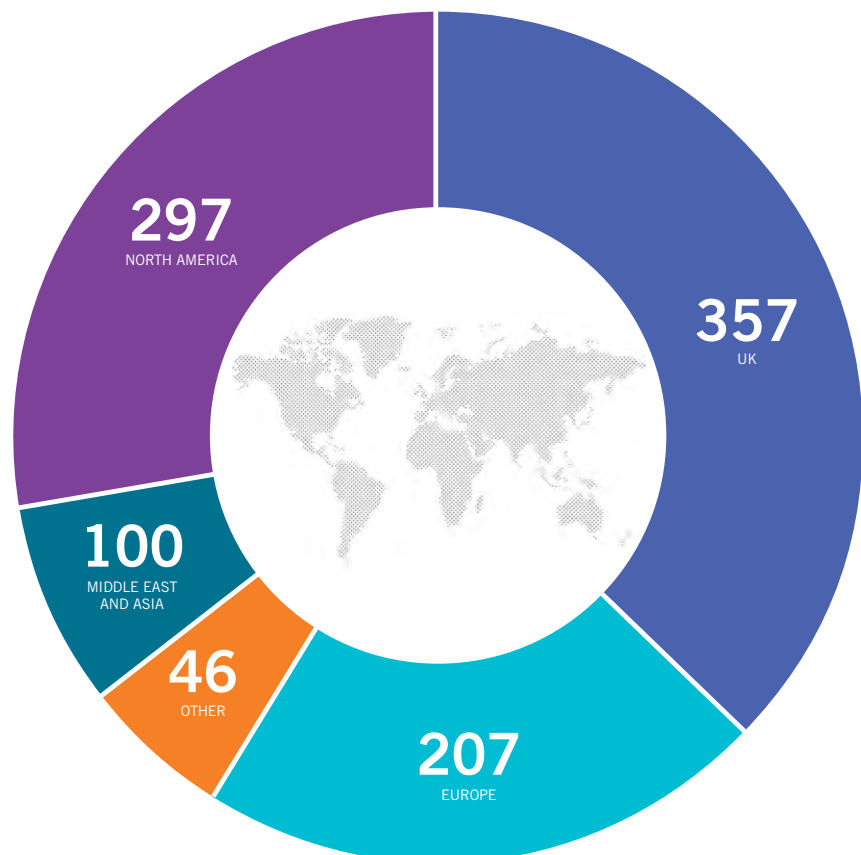
Net Sales - Total Domiciled Funds €436BN



SOURCE: Central Bank of Ireland, Dec 2025

Who's already here

1,007 Fund Managers from 51 Countries



SOURCE: Monterey Insight Ireland Survey 2025

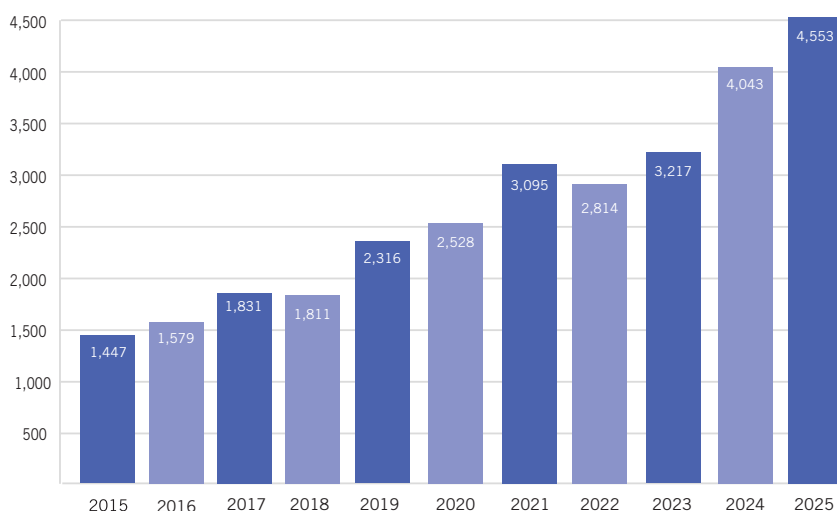


UCITS

Ireland is an established investment fund centre and major UCITS domicile with global reach and an unrivalled UCITS offering in terms of regulatory, tax, depositary and client servicing considerations.

For 30 years Ireland has been used as a UCITS management company domicile and the location from which to domicile and distribute UCITS globally.

Irish Domiciled UCITS Funds €BN

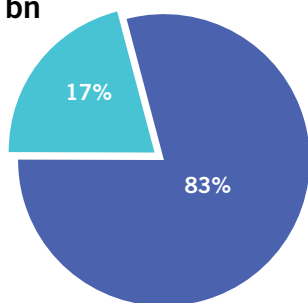


SOURCE: Central Bank of Ireland, Dec 2025

Irish Domiciled Funds UCITS V AIFs

€963 bn

AIFs



€4,553 bn

UCITS

SOURCE: Central Bank of Ireland, Dec 2025

Alternative Investment Funds (AIFs)

Irish Alternative Investment Funds (AIFs) cater to the widest range of investment strategies within a robustly regulated framework and competitive tax environment, offering a tried and tested model that is responsive to market developments.

The Irish funds and asset management industry provides the fund structuring expertise, servicing capabilities and distribution access you need to launch and run your fund.

Top reasons to choose an Irish AIF

- 1. Experience** of over 30 years as a leading fund centre with 20,000 funds industry professionals across Ireland
- 2. Expertise** in servicing the widest range of strategies and developing new structures, services, practices and technologies
- 3. Distribution** and access to professional investors via the EU passport, combined with wider international recognition of Irish fund structures
- 4. Clear and practical** regulatory framework with certainty around timeframes and government support for the funds and asset management industry

About - Irish Funds

Irish Funds is the representative body for Ireland's international investment funds and asset management industry. Established in 1991, we bring together more than 150 member firms spanning the full investment funds ecosystem - including asset managers, administrators, depositaries, transfer agents, legal and advisory firms, and specialist technology and services providers.

Irish Funds works to ensure Ireland remains a trusted, well regulated and competitive environment for investment funds and asset management activity.

Our work includes:

- Regulatory and policy engagement at Irish, European and international levels.
- Development of technical guidance and industry standards, covering emerging regulatory requirements as well as liquidity management, valuation, leverage, operational resilience, and investor servicing.
- Acting as a platform for collaboration, facilitating dialogue across the industry to respond collectively to evolving market and regulatory developments.
- Representing Ireland internationally, engaging with global stakeholders to strengthen understanding of Ireland's capabilities and connect the Irish industry with international developments and opportunities.
- Providing insight and expertise to help shape a cohesive, forward looking industry framework.

Ireland is a globally recognised hub for investment funds, supported by its:

- Strong track record in innovation, particularly across ETFs, private assets and digital transformation.
- Stable and transparent regulation, aligned with EU standards and overseen by an experienced regulator.
- Deep sectoral expertise, with Ireland as a major hub for the global funds industry.
- Strong operational frameworks, underpinned by experienced service providers, mature risk and control environments, and the regulatory standards required to ensure continuity.

About us

Our Mission

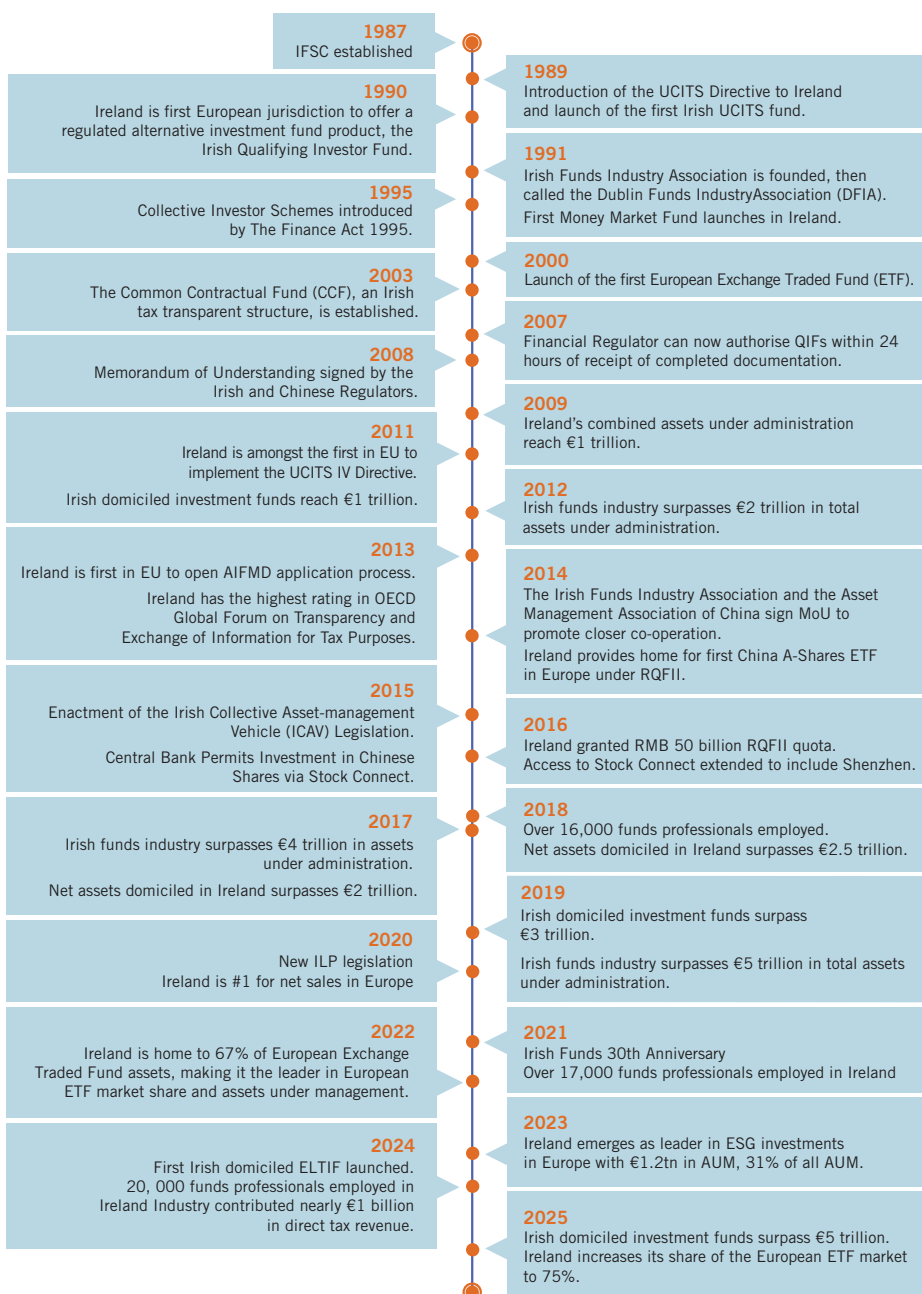
We are the voice of the Funds and Asset Management industry in Ireland.

Our Vision

Ireland will be the premier location to enable and support global investing through its reputation for trust, capability and innovation.

Our Values

- **Collaboration** – we succeed together and in working with others
- **Commitment** – to achieving better outcomes for investors
- **Dedication** – to member interests
- **Excellence** – in delivering and enhancing our capabilities
- **Integrity** – in everything we do
- **Society/Community engagement** – we give back
- **Transparency** – in who we represent, our interests and our decisions



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Dublin

Ashford House, 18-22 Tara Street,
Dublin 2, D02 VX67, Ireland.

T: +353 (0) 1 675 3200

F: +353 (0)1 675 3210

E: info@irishfunds.ie

www.irishfunds.ie

March 2026

EUR

Brussels

5th Floor,
Square de Meêus 37,
1000,
Brussels.

if irish
funds

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