

PART ONE

Legal and regulatory lead the agenda



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Why legal and regulatory now sit at the front of the queue

Perhaps the single most striking finding of this survey is that 81% of larger organisations now place legal and regulatory requirements at the top of their list of considerations when adopting new technology. That figure is a leading indicator of a wider shift in how Irish organisations are approaching technology procurement. In previous cycles, legal compliance lagged adoption. Legal teams arrived late to a technology already embedded in operational practice and were asked to manage the consequences of decisions in which they had taken no real part.

This survey identifies a reversal in that pattern. The arrival of the EU Artificial Intelligence Act (EU AI Act), alongside copyright exposure on training data, the General Data Protection Regulation's (GDPR's) interaction with model deployment, sectoral overlays under the Digital Operational Resilience Act (DORA) in financial services and the Network and Information Security 2 Directive (NIS 2) in critical infrastructure, and the operational implications of the Data Act, have moved the legal question to the front of the procurement queue alongside technology-related testing and due diligence. This trend is most prominent among large, well-resourced organisations who are conscious of adoption delay and the operational changes associated with regulatory investigations as well as the significant administrative fines associated with non-compliance with EU laws and the related reputational risks.

The practical consequence is that legal compliance has become a precondition for technology deployment at scale for the most sophisticated and well-resourced Irish-based organisations.



Risk concern is the governance counterpart

Managing risk when adopting new technology is identified by 70% of larger organisations as a key consideration. Together with the legal and regulatory findings, this suggests organisations are focused not only on compliance, but also on putting the right governance and operational controls in place to support deployment of technologies such as AI solutions. Most larger organisations now have a technology governance policy, but far fewer operate an integrated governance system. The organisations that have done this work are now moving fastest from procurement to live deployment, and they have discovered that good governance standards allow organisations to innovate at pace and at scale, with risks mitigated rather than being amplified.

Awareness is a dividing line

The Irish-based business population divides cleanly on regulatory awareness. This gap is among the most significant findings in the data. Among larger businesses, almost 80% have a good awareness of EU regulation of data and technology but among medium sized businesses the awareness levels are significantly lower. The gap is the single most important predictor of which businesses will participate in the next phase of the technology cycle and which will be left behind as the regulatory perimeter hardens around procurement, financing and customer assurance.

The Irish implementation context sharpens these findings. As of May 2026, the EU AI Act becomes substantively effective in December 2027, with the General Scheme of Regulation of Artificial Intelligence Bill 2026 establishing the national framework through a distributed regulatory model that builds on existing regulatory infrastructure. In September 2025, Ireland became one of the first six EU Member States to designate competent authorities, naming 15 existing regulators including the Data Protection Commission and the Central Bank of Ireland to oversee sector-specific application, coordinated by a new National AI Office.