



# Gazette

ISSUE ID: 0000/2025/J/19  
CROSS BORDER MOBILITY GAZETTE  
17 December 2025

CRO GAZETTE, WEDNESDAY, 17 December 2025

CROSS BORDER MOBILITY SUBMISSIONS RECEIVED BETWEEN 10-DEC-25 AND 16-DEC-25							
Company Number	Company Name	Document	Date of Receipt	Company Number	Company Name	Document	Date of Receipt
802693	Pine Walk Europe Limited	High Court Order	09/12/2025				

Notice is hereby given that in accordance with Regulation 21(2) of the European Union (Cross-Border Conversions, Mergers and Divisions) Regulations 2023, which gives effect to Directive (EU) 2017/1131 and Directive (EU) 2019/2121, and for the purposes of giving further effect to Article 8 of Directive 2008/104/EC, a court order WITH AN EFFECTIVE DATE OF 25<sup>th</sup> November 2025 was received by the Registrar of Companies on 9<sup>th</sup> December 2025 of a conversion between the following companies:

PINE WALK EUROPE SRL (a Belgium private company with limited liability) and

PINE WALK EUROPE LIMITED (a private company limited by shares under the law of Ireland)



AN ARD-CHÚIRT  
THE HIGH COURT

**COMMERCIAL**  
**2025 No. 252 COS**  
**(2025 No. 57 COM)**

Monday the 24th day of November 2025

**BEFORE MR JUSTICE MARK SANFEY**

**IN THE MATTER OF AN APPLICATION UNDER REGULATION 20 OF  
THE EUROPEAN UNION (CROSS-BORDER CONVERSIONS, MERGERS  
AND DIVISIONS) REGULATIONS 2023**

**AND**

**IN THE MATTER OF PINE WALK EUROPE SRL**

**APPLICANT**

The matter being listed before the Court on this day for mention pursuant to an Order of this Court herein dated 7<sup>th</sup> day of October 2025 and perfected on the 10<sup>th</sup> day of October 2025 and a copy thereof appended hereto on the application of Counsel for the Applicant Pine Walk Europe SRL (the "Company")

Whereupon on reading said Order the Second Affidavit of Elaine Long filed on the 21<sup>st</sup> day of November 2025 the Third Affidavit of Elaine Long filed on 24<sup>th</sup> day of November 2025 and the Fourth Affidavit of Elaine Long filed on 24<sup>th</sup> day of November 2025 and the exhibits referred to therein

And upon hearing said Counsel

And no other person attending on behalf of any creditor member employee or other interested party

And the Court noting that “Authorisation Condition” referred to in the said Order dated 7<sup>th</sup> day of October 2025 has been satisfied

**THE COURT DOTH ORDER** that the cross-border conversion shall become effective on the 1<sup>st</sup> day of December 2025 at 00.00 (Irish Time)

Liberty to apply

**GILLIAN MALEADY**  
**REGISTRAR**  
**Perfected 25<sup>th</sup> November 2025**

Matheson LLP  
**Solicitors for the Applicant**

**APPENDIX**



**AN ARD-CHÚIRT  
THE HIGH COURT**

**COMMERCIAL  
2025 No. 252 COS  
(2025 No. 57 COM)**

**TUESDAY THE 7<sup>TH</sup> DAY OF OCTOBER 2025**

**BEFORE MR JUSTICE SANFEY**

**IN THE MATTER OF AN APPLICATION UNDER REGULATION 20 OF  
THE EUROPEAN UNION (CROSS-BORDER CONVERSIONS, MERGERS  
AND DIVISIONS) REGULATIONS 2023**

**AND**

**IN THE MATTER OF PINE WALK EUROPE SRL**

**APPLICANT**

Upon Motion of Counsel for the Applicant Pine Walk Europe SRL (the "Company") filed the 16<sup>th</sup> day of July 2025 pursuant to an Originating Notice of Motion filed the 16<sup>th</sup> day of July 2025 (the "Originating Motion") for the following reliefs:

1. An Order in terms of the relief at paragraph 1 of the Originating Motion namely an order pursuant to Regulation 20 (1) of the European Union (Cross-Border Conversions Mergers and Divisions) Regulations 2023 (S.I. No. 233 of 2023) (the "Irish Regulations") examining the legality of the proposed cross-border conversion as regards the procedure which concerns the completion of the cross-border conversion including the proposed formation of an Irish converted

company whereby it is proposed that the Company a limited liability company under Belgian law (Société à responsabilité limitée) will convert into a private company limited by shares under Irish Law pursuant to the provisions of both the Belgian Code of Companies and Associations (the “Belgian Regulations”) and in accordance with the Irish Regulations (the “Proposed Conversion”)

2. An Order in terms of relief at paragraph 2 of the Originating Motion namely an order pursuant to Regulation 20(6) of the Irish Regulations specifying the time and date on which the said Proposed Conversion is to have effect subject to the Central Bank of Ireland having issued an authorisation to enable the converted company carry out insurance distribution activities in accordance with the European Union (Insurance Distribution) Regulations 2018 (the “Insurance Distribution Regulations 2018”) or such other date and time as to this Honourable Court appears appropriate.

Whereupon on reading said Originating Notice of Motion said Notice of Motion the Certificate of Elaine Long of Matheson LLP Solicitors containing the two undertakings in compliance with High Court Practice Direction HC122 filed on the 16<sup>th</sup> day of July 2025 the grounding Affidavit of Robert Kelly filed on the 16<sup>th</sup> day of July 2025 the Affidavit of Jane Mitchell filed on the 16<sup>th</sup> day of July 2025 the Affidavit of Elaine Long filed on the 1<sup>st</sup> day of October 2025 and the exhibits referred to therein

And the said Originating Motion herein having come for hearing today the 7<sup>th</sup> day of October 2025 at 10.30 o’clock in the forenoon

And upon hearing said Counsel

And no other person attending on behalf of any creditor member employee or other interested party

And the Court having examined the legality of the proposed cross-border conversion as regards the procedure which concerns the completion of the cross-border conversion including the proposed formation of an Irish converted company

And the Court the being satisfied that the requirements of Regulation 20(3) of the Irish Regulations have been met

**THE COURT DOTH ORDER** pursuant to Regulation 20 of the Irish Regulations that the cross-border conversion of the Company be and is hereby approved subject to the condition that the Central Bank of Ireland has issued an authorisation enable the converted company to carry out insurance distribution activities in accordance with the Insurance Distribution Regulations 2018 (the “Authorisation Condition”)

**AND IT IS FURTHER ORDERED** that

1. Subject to the Authorisation Condition being satisfied that the cross-border conversion shall become effective on the 1<sup>st</sup> day of December 2025 at 00.00 (Irish Time)
2. In circumstances where the Authorisation Condition has not been satisfied by 24<sup>th</sup> day of November 2025 that the Company will provide an update to and seek a later effective date from this Honourable Court
3. In any event that the matter be listed before this Honourable Court on the 24<sup>th</sup> day of November 2025 so that the Company can confirm whether the Authorisation Condition has been satisfied or not



4. A copy of this Order shall be delivered by Matheson LLP to the Registrar within 14 days in accordance with Regulation 21 of the Irish Regulations.

Liberty to apply

Matheson LLP  
Solicitors for the Applicant

**NATASHA BUCHANAN**  
**REGISTRAR**  
**PERFECTED: 10<sup>th</sup> OCTOBER 2025**

**A COPY WHICH I ATTEST**  
*(Albena)*  
**FOR REGISTRAR**