



M&A Outlook 2026



KPMG. Make the Difference.
[kpmg.ie](https://www.kpmg.ie)



Contents

01 Introduction **05**

02 Survey Results **07**

03 Sector Spotlight **12**

04 Thought Leadership **18**



01 | Introduction

We are delighted to present the results of our eleventh annual M&A Outlook Survey, offering a forward-looking view of the Irish deal market for 2026. Drawing on insights from over 150 of Ireland’s most active dealmakers, this report provides a comprehensive snapshot of expectations and key trends shaping the year ahead.

The overarching sentiment from this year’s survey is one of confidence and optimism as we enter 2026. Following a year of global market shocks and geopolitical uncertainty, dealmakers are approaching 2026 with a pragmatic mindset – alert to shifting dynamics but ready to act. Respondents expect deal volumes to remain stable or increase, signalling continued positive momentum in Irish M&A. Appetite for transactions remains healthy, with 77% of respondents planning to pursue deals in 2026, supported by strong balance sheets and strategic ambitions.

Several themes stand out. The balance of power is expected to tilt further toward buyers, driven by heightened scrutiny of targets and longer diligence timelines as investors seek to mitigate risk.

Sellers, however, can remain confident: businesses demonstrating strong quality of earnings are still expected to command robust valuations, with 90% of respondents expecting pricing to hold at least steady, a notable finding amongst respondents and a marked increase compared to prior years. Private equity continues to play a pivotal role in Irish M&A, supported by growing interest from international investors. Together, these trends point to a market that is competitive, disciplined and sophisticated.

As we enter 2026, the Irish M&A market appears confident and poised for another dynamic year, underpinned by strong fundamentals and a more mature, risk-aware outlook among market participants. We hope this report provides valuable insights to help you navigate the opportunities and challenges in the months ahead.



David O’Kelly

Partner
Corporate Finance
E: david.okelly@kpmg.ie

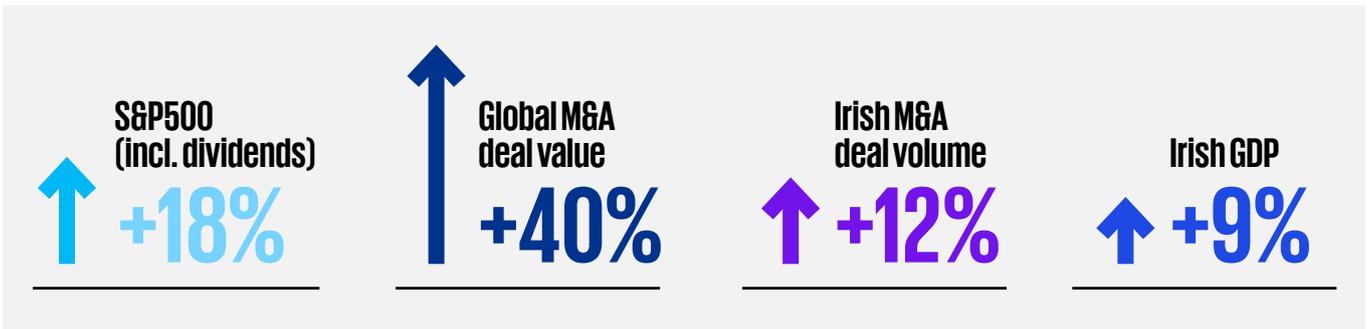


Mark Collins

Partner
Head of Deal Advisory
E: mark.collins@kpmg.ie

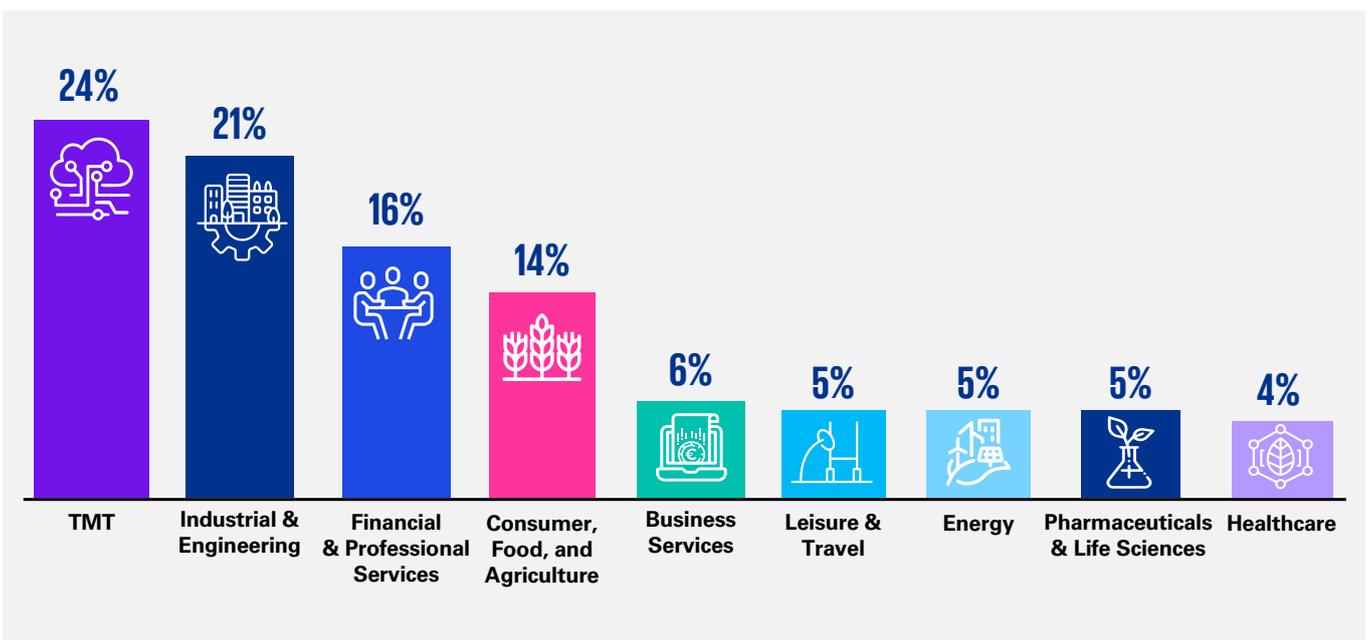
The Irish M&A market experienced a very active year in 2025, marked by a series of high-profile transactions across multiple sectors. DCC was at the centre of significant strategic change, successfully completing the sale of DCC Healthcare to InvestIndustrial and divesting its UK & Ireland Infotech business, Exertis, to Aurelius Private Equity. The €1.4bn take-private of Dalata Hotel Group by Scandinavian property companies Pandox and Eindomsparr was another landmark deal, delivering a strong premium to shareholders. Global private equity firm TA Associates strengthened its Irish footprint with two material acquisitions: healthcare technology group Clanwilliam and data and analytics business FD Technologies. Other notable transactions included French investment firm Ardian’s €2.5bn investment in Energia following a highly competitive process, the merger of IPL with Dutch reusable transport packaging manufacturer Schoeller Allibert creating IPL Schoeller, and the sale of Azeda, parent company of Pat the Baker and Irish Pride, to Mayfair Equity Partners who already own Promise Gluten Free.

2025 in numbers



Deal Volume by Industry

Island of Ireland YE 31 December 2025

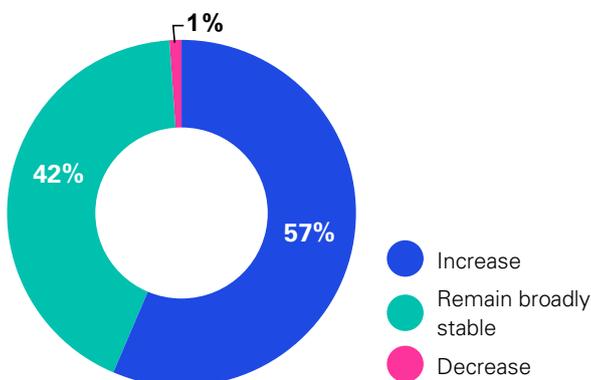


02 | Survey Results



01 Deal Volumes

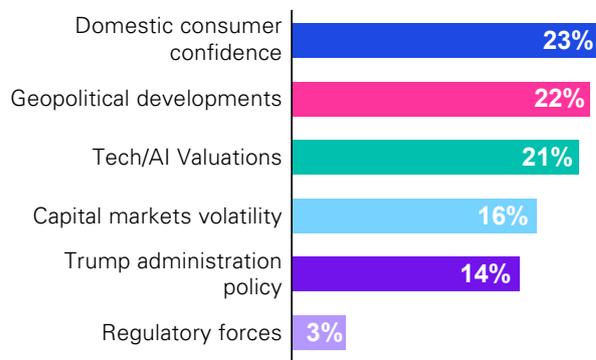
How do you expect deal volume in Ireland in 2026 will compare to 2025?



Nearly all respondents (99%) expect deal volumes to either increase or hold steady in 2026, compared to 2025. With almost 600 transactions completed last year, this outlook signals strong confidence in the resilience of the Irish M&A market. Successful dealmakers have demonstrated an ability to digest macroeconomic uncertainty to complete transactions. [On the coal face of deal advisory, we are seeing less deal execution risk now when compared to early 2025.]

02 Deal Sentiment

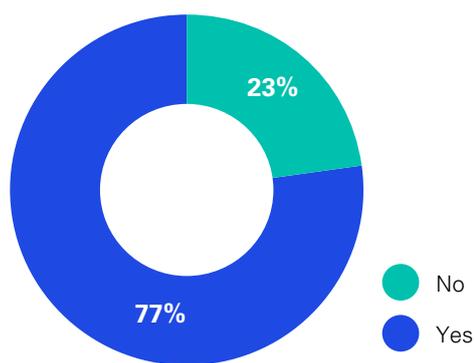
Which of the following will be the most impactful on deals in Ireland in 2026?



Respondents identified consumer confidence, geopolitical developments and tech valuations as the factors most likely to influence deal activity in Ireland in 2026. Lower consumer confidence in 2025, reflecting the cost of living crisis, has constrained consumer discretionary transactions. We further interpret that respondents believe, should the geopolitical environment calm, there would be a tailwind for M&A transactions. While there is some concern around an AI valuation boom, the MAG7 finished 2025 with a collective valuation of \$21.6 trillion, an increase of 22% year on year.

03 Deal Appetite

Do you expect to pursue M&A opportunities in 2026?



Respondents identified consumer confidence, geopolitical developments and tech valuations as the factors most likely to influence deal activity in Ireland in 2026. Lower consumer confidence in 2025, reflecting the cost of living crisis, has constrained consumer discretionary transactions. We further interpret that respondents believe, should the geopolitical environment calm, there would be a tailwind for M&A transactions. While there is some concern around an AI valuation boom, the MAG7 finished 2025 with a collective valuation of \$21.6 trillion, an increase of 22% year on year.



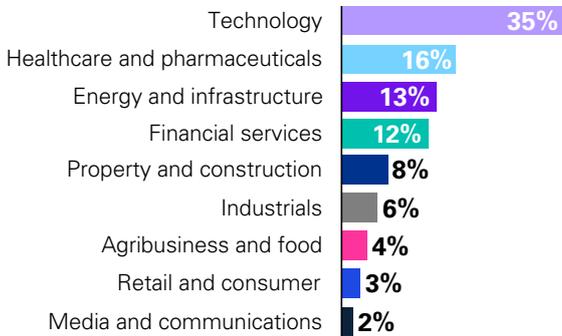
David O'Kelly,
Partner,
Corporate Finance



Successful buyers have adapted so that they complete deals in what sometimes feels like a constantly changing environment. During 2025 we saw numerous examples of strong Irish companies overcoming buyer challenges on inflation, labour shortages or technological change to secure attractive deals. I look forward to 2026 with confidence for increased activity driven by the strong availability of capital and a backlog of available deals."

04 Sector Activity

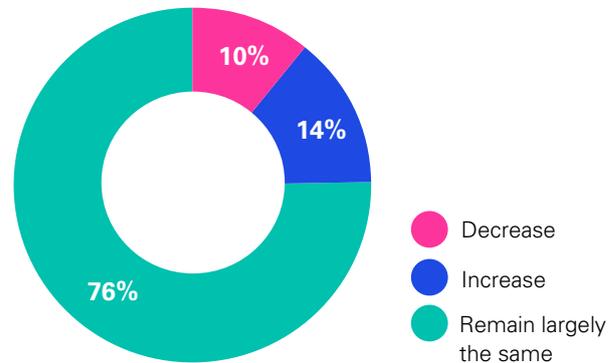
Within which sectors would you anticipate the most acquisitions to occur in Ireland in 2026?



Technology is expected to remain the dominant sector for M&A in Ireland in 2026, with 35% of respondents identifying it as a key area for deal activity - up from 30% in 2025 and 25% in 2024. This steady rise reflects the continued strength of tech companies globally and the momentum created by AI. Healthcare and pharmaceuticals ranks second, as Energy and infrastructure slips to third, reversing last year's order.

05 Pricing

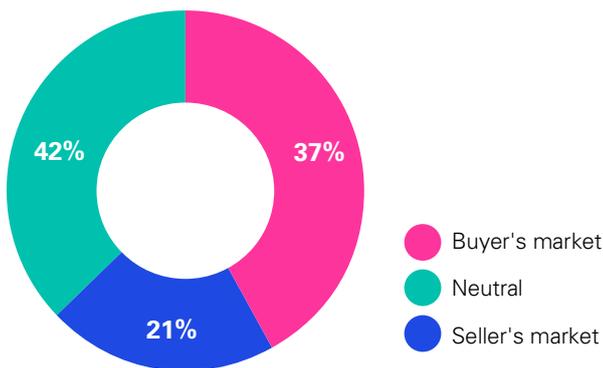
Do you expect deal multiples/pricing to increase or decrease over the next 12 months?



Expectations for rising valuations have eased in 2026 as market sentiment stabilises following the exuberance of 2025. While fewer respondents anticipate increases, confidence remains strong, with less than 10% expecting softening multiples. This points to a more balanced valuation environment, sellers can take comfort in continued pricing resilience, but disciplined approaches to valuation and deal structuring will be key for both sides.

06 Buyers' or Sellers' Market

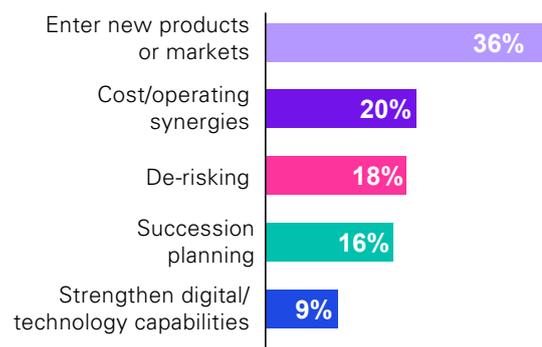
Will 2026 be a buyer's or a seller's market?



Expectations for 2026 point to a continued shift in the balance of power toward buyers. While pricing is expected to remain stable, increased selectivity and heightened diligence are giving buyers greater leverage in negotiations. For sellers, this underscores the importance of thorough preparation and a clear investment case to secure desired outcomes in a competitive environment.

07 Shareholder Considerations

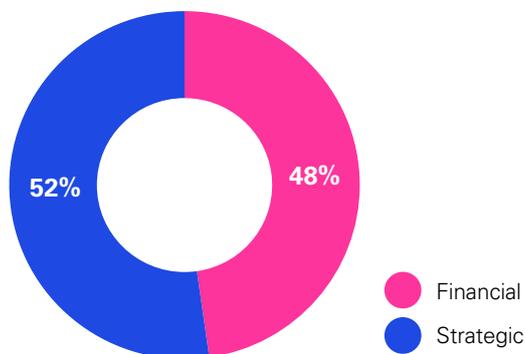
What will be the primary shareholder considerations / drivers for transactions in 2026?



The leading driver of transactions in 2026 will be the opportunity to acquire new products or enter new markets, cited by 36% of respondents. This aligns with the ongoing trend toward cross-border M&A and the pressure on businesses to diversify their offerings. Interestingly, strengthening digital and technology capabilities has fallen sharply in importance.

8 Financial or Strategic Buyer

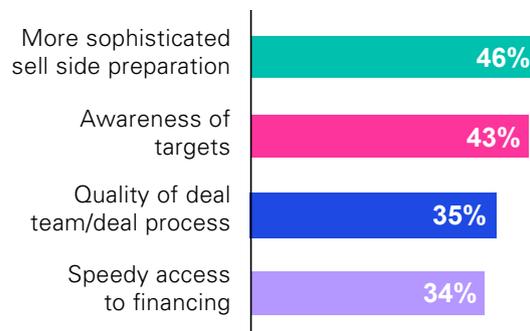
Which group would you consider most likely to complete the highest volume of transactions in Ireland in 2025?



Expectations for 2026 mirror those of last year, with private equity firmly cementing its role as an important force in the Irish M&A market. The growing attention from international investors, combined with an active and well-established base of Irish PE firms, means financial buyers are now a mainstream option for Irish sellers. This trend underscores the increasing sophistication and depth of the private equity landscape in Ireland, signalling strong competition with strategic buyers for quality assets.

9 Deal Making

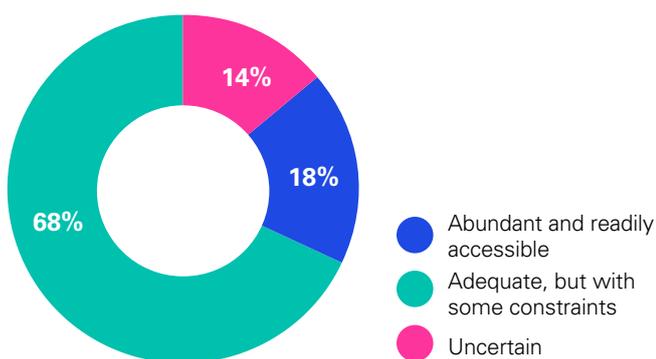
What factors do you think will enable greater deal making in Ireland in 2026?



More sophisticated sell side preparation is expected to be the key enabler of dealmaking in 2026, rising from third place last year to the top spot. Vendor diligence support before going to market is now common practice, giving sellers time to compile information without the pressure of a live process and helping manage expectations in potential risk areas. This upfront investment often shortens the time a transaction spends in the market, improving confidentiality and benefitting buyer/seller relationships. In contrast, speedy access to financing has fallen to the least important factor (down from second in 2025).

10 Access To Financing

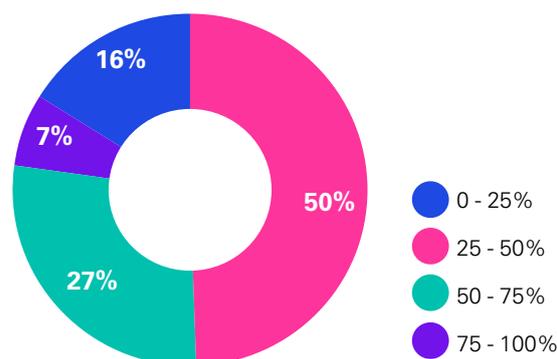
How do you perceive the availability of financing for M&A transactions in 2026?



Confidence in financing availability remains strong, with 86% of M&A leaders describing access as either abundant or adequate, albeit with some constraints. This marks an improvement on last year's outlook and suggests greater certainty in funding markets, even for sectors traditionally viewed as higher risk. For buyers, this environment should support continued transaction flow in 2026, although disciplined structuring will remain important.

11 Debt Funding

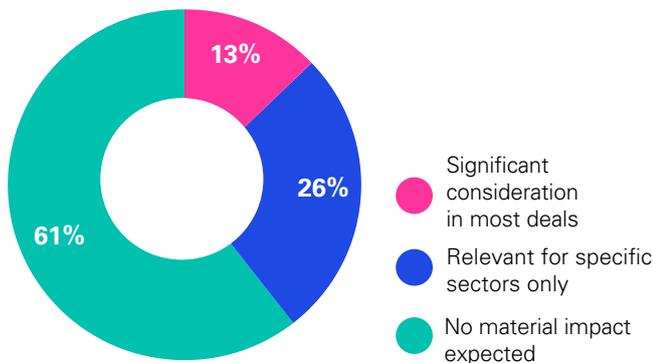
What percentage of a transaction would you consider funding from debt?



The 2026 results point to increased conservatism among buyers when it comes to using debt for acquisitions. Two-thirds of respondents expect to fund less than 50% of a transaction using debt this year - up from 54% in 2025 - despite expectations that stabilising interest rates would encourage greater leverage. This trend likely reflects the strong balance sheets of Irish businesses and pressure to deploy cash reserves, reducing reliance on external financing.

12 Impact of AI on deal origination and execution

How significant of an impact do you envision AI having on deal origination and execution in 2026?

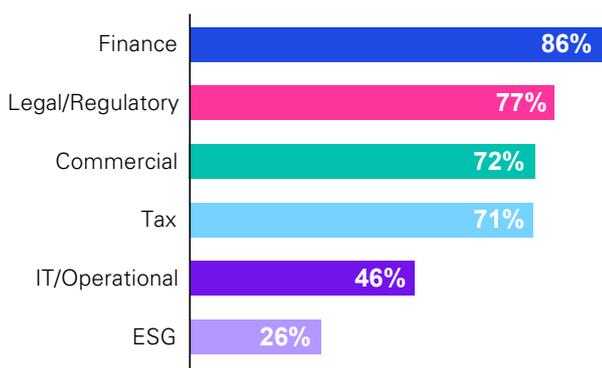


The majority of respondents do not anticipate a significant impact from AI on deal origination and execution in 2026, reflecting the slower adoption of AI capabilities within M&A processes compared to other business functions. However, this is likely to only be the case in the short-term. As companies seek to realise returns on substantial AI investments and as skillsets mature, we expect AI to play an increasingly influential role in streamlining deal processes and execution over time.



13 Diligence Activity

What forms of diligence do you expect to carry out in 2026?



Due diligence remains a key focus for 2026, with increased activity expected across most workstreams. This trend underscores buyers' growing emphasis on identifying potential risks and gaining a comprehensive view of a target's health before completion. In practice, this has contributed to longer deal timelines, with much of the additional time dedicated to extended diligence activity.

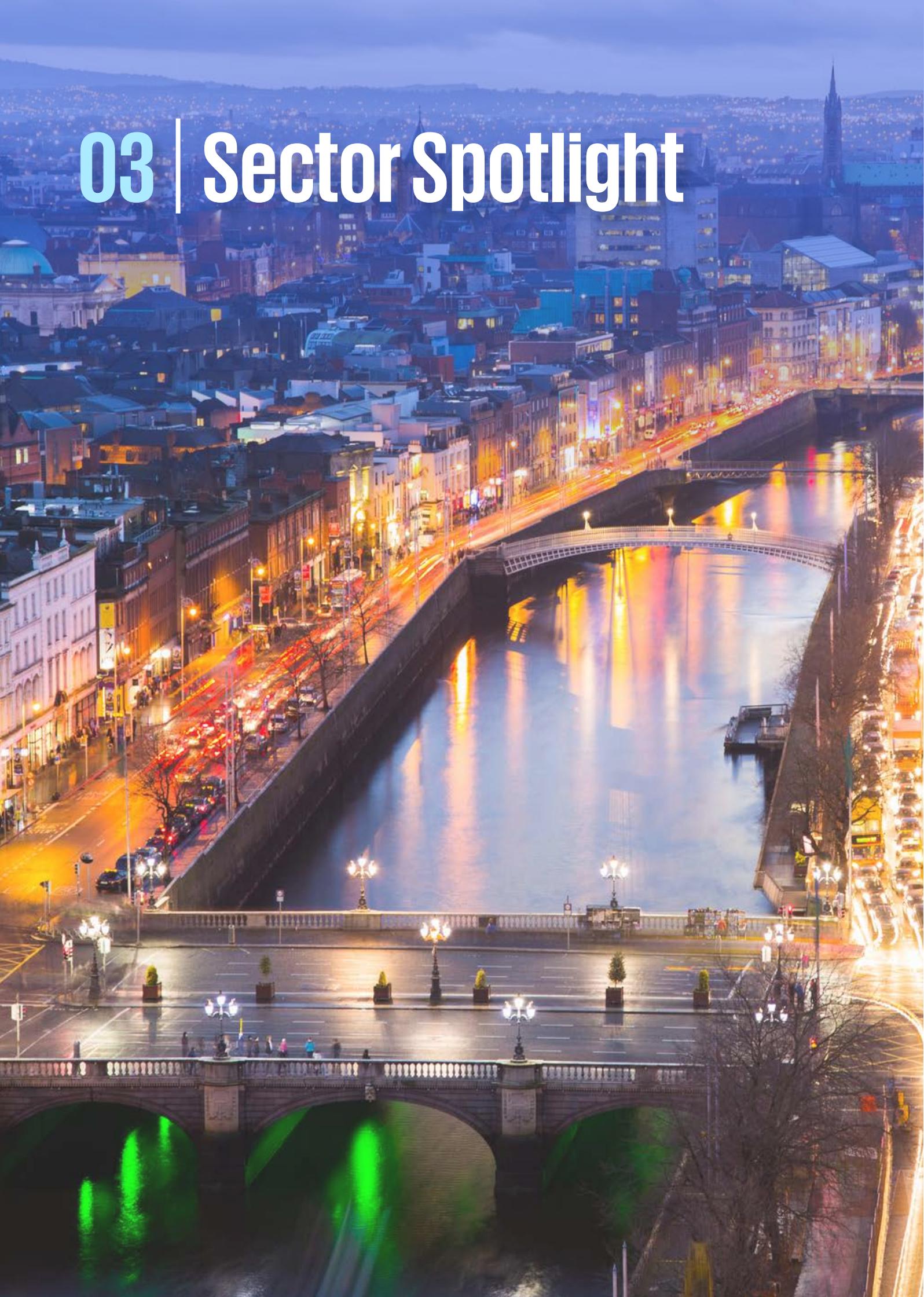


Mark Collins,
Partner,
Head of Deal
Advisory



I feel very optimistic for M&A activity in the coming year. During 2025 the landscape has been defined by selective buyers with a strengthening appetite for high quality assets. Quality of earnings has been a recurring theme in addition to many buyers seeking confidence about the resilience of target companies in the face of potential external shocks and the accelerating impact of AI."

03 | Sector Spotlight





Energy Transition

Overall, the KPMG view is that 2026 will be an active year in the energy markets as valuations continue to recover from lows in 2024, due to a more settled interest rate environment and core fundamentals of strong energy demand, policy support for the energy transition and growing focus on energy independence

In 2025, onshore wind and solar markets witnessed several significant transactions, including Ardian's acquisition of Energia, Lirion Power's purchase of a portfolio of mid life wind assets from Greencoat Renewables, and the ongoing divestment of Ørsted's onshore business.

Capital availability remains strong, with established players maintaining their presence and a growing number of new entrants targeting Ireland. This trend is evidenced by the breadth of potential new market entrants reportedly interested in larger processes such as Energia in 2025. Additionally, investor appetite for operational and high-quality development assets remains strong, driven by strong fundamentals in the sector and Ireland more generally, a trend which we expect to continue in 2026.

Offshore wind has been under the spotlight with the recent Tonn Nua auction, with ESB and Ørsted announced as successful bidders. Offshore wind will remain an asset class to monitor as Phase 1 projects advance through planning and grid connection stages.

Despite an increasing penetration of renewables, natural gas remains a cornerstone of Ireland's energy system, comprising ca. 50% of electricity generation and 40% of heating. It is also notable in industrial sectors such as food processing and pharmaceuticals.

Ireland is one of the most attractive markets for high-efficiency gas-fired generation investment in Europe due to the Government's support for gas-fired generation capacity, high capacity market prices, a strong electricity demand outlook, and a mature system services market.

Biomethane is seeing increased attention in the Irish market, as the only realistic means of decarbonising fossil-gas use. Nephin Energy and Flogas signed Ireland's largest biomethane offtake deal in September, with Flogas set to purchase renewable gas from three Nephin Anaerobic Digestion plants. Alexion, AstraZeneca Rare Disease, signed a 15-year biomethane purchase agreement with Carbon AMS, worth approximately €80 million. An uptake in gas purchase agreements ("GPAs") is expected following the introduction of the Renewable Heat Obligation (RHO) Bill, which is currently awaiting EU approval.

Whilst there is capital availability and attractive fundamentals, Ireland's slow consenting process and the pace of grid upgrades are significant risk factors impacting investor appetite.



Financial Services

IFA and wealth consolidation persisted in 2025, but scale plays were harder – pipelines skewed to bolt ons given fragmentation and fewer large independent platforms, alongside heightened regulatory scrutiny of consolidator models.

The IFA/broker landscape remains highly fragmented and 2025 consolidation increasingly focused on regional bolt ons, reflecting a thinner pool of large independents. Pricing for quality assets stayed firm throughout 2025.

Ireland remained highly attractive for fund services in 2025. ManCo M&A activity has reflected the limited pool of independent targets which is expected to remain a feature as we look forward to 2026.

Irish accountancy/ professional services consolidation persisted in 2025 which we foresee continuing. Differentiating characteristics such as tech enabled models and data/automation capabilities remain key investor angles.

Ireland's fintech ecosystem now boasts a diverse and growing base of over 300 firms. While many remain in the start up or early growth phase, an increasing number have matured into established players, generating stable revenues and delivering consistent returns.

While deals in the space remain predominantly VC-led, this combination of sector maturity and private equity dry powder could signal a shift in the funding landscape in the years ahead.



Debt

There continues to be significant appetite from both traditional bank lenders and non-bank lenders to support M&A transactions in the Irish market. The availability of debt from diverse funding sources means that there is generally good coverage by debt providers across most sectors and transaction types in the market.

While the level of debt generally used to support Irish M&A transactions would be considered to be relatively conservative when compared to other larger markets such as the US, it could be argued that this can be attributed to borrower appetite as much as any inherent conservatism by lenders.

Commencing in June 2024, the European Central Bank ("ECB") entered into an 'easing phase' of the monetary rate cycle whereby the central bank's deposit rate reduced from 4.0% down to 2.0% in June 2025. While it is not envisioned that rates will reduce further, or indeed return to the ultra-low rates experienced prior to 2022, there is general consensus in financial markets that the ECB will maintain rates around current levels in the medium term. This more stable rate environment should have a beneficial effect on dealmaking as it will provide both borrowers and lenders with greater comfort as to likely funding costs for potential transactions.



Technology, Media & Telecoms

The Technology, Media & Telecoms (“TMT”) sector is expected to deliver another strong year of M&A activity in 2026, supported by structural growth drivers and a favourable macroeconomic environment.

Ireland’s position as a key gateway to the EU, supported by its strong talent base, will continue to attract significant inbound investment. Buyers from the US and UK are expected to remain the most active, with increasing engagement from continental European and other international investors. Strategic acquirers will continue to target Irish companies for their innovation, capabilities, and access to European markets, while valuations remain attractive relative to global benchmarks.

Private equity activity is also expected to remain robust, driven by substantial dry powder and the sector’s ongoing resilience and growth potential. We anticipate that PE investors will increasingly focus on scaling Irish platform investments beyond the domestic and UK markets, with a growing emphasis on expansion into the US.

Key Drivers of Activity

- **Artificial Intelligence (AI):** AI will remain a dominant theme, with Irish companies developing AI-powered cybersecurity, workflow automation, and analytics tools continuing to attract premium valuations. Consolidation is expected to deepen among firms providing AI infrastructure and developing targeted automation solutions for high-value business processes.
- **Cybersecurity:** Heightened regulatory requirements and persistent cyber threats will drive demand for Irish cybersecurity specialists. Businesses with proven capabilities in identity security and threat detection are likely to be prime acquisition targets for global strategics and private equity-backed platforms.
- **Software & Vertical SaaS:** Recent transactions—such as TA Associates’ acquisition of Clanwilliam Group (now Lanas) and Wolters Kluwer’s purchase of Brightflag, highlight the continued strength of Ireland’s software sector. Continued activity is expected across vertical SaaS subsectors such as health-tech, legal-tech, fintech, HCM and AEC software as buyers seek proven subscription models with high retention and international expansion potential. Investor appetite will also remain strong for enterprise software and SaaS platforms offering scalable, capital-efficient growth.
- **ICT Services:** Demand for digital transformation remains robust. Irish ICT service providers offering cloud migration, managed services, and AI integration will continue to attract bolt-on acquisitions from private equity platforms seeking scale and enhanced capabilities.
- **Media & Telecommunications:** Renewed activity is expected in media and telecoms as demand for content platforms and connectivity infrastructure accelerates. Irish firms delivering digital media analytics and telecom network services are well-positioned to benefit.

Irish TMT M&A is characterised by resilience, innovation, and global appeal. As digitalisation accelerates and new technologies emerge, Ireland’s TMT sector is well-positioned to deliver strong deal flow and sustained value creation throughout 2026.



Industrials & Engineering

We expect Industrials & Engineering Services to remain a very active sector for M&A activity in 2026.

Three areas in particular are attracting a high volume of transactions:

- Engineering businesses servicing mission critical environments;
- Industrial manufacturing businesses successfully adopting automation solutions to boost manufacturing efficiency; and
- Testing, Inspection and Certification (“TIC”) businesses.

Consolidation in the engineering services sector continues apace, with unrelenting investor appetite for businesses servicing mission critical end markets (particularly Data Centres, Power Infrastructure and Pharma/Life Sciences). We also expect the required investment into the grid to bolster Ireland’s energy resilience, which is supported by capital commitments in the Revised National Development Plan, will be a large driver of investment activity and M&A in the supply chain ecosystem.

Industrial manufacturing continues to experience a huge transformation, with the increasing adoption of automation. Businesses that are able to demonstrate real margin gains as a result of adopting new technology are attracting investor demand. Leveraging technology that results in a real-time view of the

manufacturing floor and puts higher quality management information into the hands of business owners, is being rewarded by increased valuations being attributed to these businesses.

Naturally, AI is on every company’s board agenda. However, in a recent survey by KPMG, while acknowledging the necessity of adopting AI and the opportunities presented by same, Industrial Manufacturing CEOs also cited both a lack of technical skills/capabilities and a lack of regulation as headwinds needing to be tackled to unlock value.

Both trade buyers and private equity investors have been particularly hungry to consolidate a fragmented Testing, Inspection and Certification industry, across numerous verticals. Particular focus has been on the Built Environment and TIC businesses providing essential services in heavily regulated environments. Other factors contributing to the fervent M&A activity in this subsector include increasing outsourcing, aging infrastructure and also demand for compliance in stronger governance environments. Listed TIC companies and private equity backed platforms are actively acquiring smaller, specialised companies to create international groups of scale and we expect this to continue into 2026.



Food & Agri

M&A activity in Ireland's Food & Agri sector is expected to grow in 2026, following a period of subdued deal volumes.

Sector conditions began to improve in 2025 after several challenging years marked by supply chain disruptions and inflationary pressures. However, the introduction of new tariffs in 2025 brought renewed uncertainty, particularly impacting sub-sectors such as Irish Whiskey. Despite these headwinds, the sector demonstrated resilience, achieving robust export growth in 2025 - further enhancing Ireland's appeal as an investment destination.

M&A activity is primarily being driven by trade buyers focused on consolidating for scale/relevance, strengthening core capabilities, and divesting non-core assets. Notable transactions included the sale of Kerry Dairy Ireland to Kerry Co-op, which may signal the start of further consolidation in the Irish dairy sector, mirroring trends seen across Europe in 2025. The acquisition of Finnebrogue by Sofina was an example of a high-quality local company being acquired by a global player seeking to add capabilities.

We expect Ireland's cohort of world-class large corporates, plc's and co-ops in the sector will continue to pursue international growth, driving outbound M&A volumes in FY26, as companies such as Dawn Meats, Kepak and Greencore did in 2025. While the strong ecosystem of SME's will remain highly attractive to strategic and private equity investors, which we expect will drive inbound volumes.



Healthcare

2025 saw a rise in healthcare M&A activity, and we expect this momentum to continue into 2026, driven by private equity and infrastructure funds evaluating exit opportunities and by healthcare founders seeking growth capital to scale or diversify their businesses.

Notable transactions during the year included TA Associate's investment in Clanwilliam, various deals within the medical supply chain sector (for example, Waterland's investment in Cruinn Diagnostics and Investindustrial's acquisition of DCC Healthcare), and many others within the diagnostics and the veterinary sectors.

The fundamentals supporting healthcare investment in Ireland are strong. A favourable fiscal position, demographic tailwinds from a growing and ageing population, growing waiting-lists and capacity constraints in the public system create a robust demand environment. Ireland also benefits from high levels of private health insurance penetration, a stringent regulatory regime and continued public-private collaboration across many critical healthcare subsectors. These factors will continue to attract private equity and international buyers.

We expect M&A activity in 2026 to be focused on a number of niche areas that are gaining momentum. There is continued interest in strong businesses providing digital solutions to help drive efficiencies by improving access, automating workflows, streamlining administrative processes and improving quality of care and patient experiences. We are also seeing M&A continuing to shift toward outpatient settings such as specialist clinics, social care, primary care, urgent care, behavioural health and home based care.

04 | Thought Leadership



Data Centres and the Irish Built Environment: A Market in Transition

Expect more strategic M&A in the mission-critical built environment sector this year

As 2026 begins, data centres (DCs) remain the primary growth engine in the mission-critical built environment, supported by adjacent subsectors such as semiconductors, hi tech manufacturing, and pharmaceutical facilities. Aligned with powerful digital megatrends, DCs have matured into an institutional asset class in their own right. Their predictable, long duration demand and revenues continue to attract substantial investor interest. Ireland’s strong hyperscale presence has, in turn, fostered a sophisticated delivery ecosystem. Many Irish players are now looking outward to scale in the Nordics, Iberia, and Germany, where demand, power availability, and permitting dynamics create compelling entry points.

Evolving contractor models are fuelling M&A

Irish contractors, anchored by deep sector expertise and longstanding relationships with global hyperscalers, are pursuing acquisitions to sustain growth beyond a constrained domestic market. A key catalyst is the rise of the “GC2 model.” Traditionally, a single general contractor (GC) managed multiple subcontractors across civils and M&E fit out. That model is giving way as hyperscalers seek tighter accountability for power, cooling, and commissioning risk. Increasingly, projects are delivered under split prime arrangements: a traditional GC focuses on shell and civils, while an M&E led GC2 contracts directly with the client to deliver electrical, mechanical, and power systems. At the most advanced end, M&E led prime contractors assume full delivery responsibility and subcontract civils and envelope works beneath them.

As GC2 gains traction, traditional GCs are pursuing bolt on acquisitions to protect relevance, capture margin in higher value scopes, and assemble turnkey capability. In the Irish and UK markets, firms such as Sisk, John Paul, and Collen, and M&E specialists including Dornan, Suir Engineering, Designer Group, Jones Engineering, and STS Group, must factor this shift into strategy. Looking beyond UK&I, 2026 is likely to bring notable moves by German and Finnish GCs into M&E to secure integrated delivery models across Europe.

Internationalisation and US market entry

Irish engineering and services firms are also extending their reach into high growth US regions. H&MV’s acquisition of Cooke Power Services, a Texas based specialist in high voltage cabling and substation infrastructure, signals a willingness among leading UK&I players to leverage mission critical credentials to enter North America. Others are likely to follow with selective acquisitions or partnerships designed to accelerate market penetration while managing execution risk.

Operations and lifecycle services are scaling up

A parallel transformation is underway in the secondary DC market as operations, maintenance, and lifecycle services mature. Examples include Mercury’s dedicated DC maintenance division and EMCOR UK’s expansion into DC lifecycle operations. This momentum is already translating into increased European deal activity, with multiple trades completed in 2025 and further transactions expected in 2026. Major platforms, including Echelon and Equinix, are increasingly pragmatic about M&A to accelerate growth, deepen capabilities, and densify regional footprints

Conclusion:

We expect mission critical M&A to strengthen in 2026, underpinned by:

1. PE's tilt toward predictable, recurring revenue from maintenance, retrofits, lifecycle and energy optimisation, which command higher multiples;
2. energy resilience, as grid constraints spur microgrid plays across generation, storage, controls and integration; and
3. consolidation of fragmented niches; fire suppression, lightning protection, structured cabling, building automation and energy management. Stakeholders that diversify geographically, consolidate capabilities, and build resilient revenue models will secure durable competitive advantage.



Christopher Brown

Partner,
Head of Strategy and CDD
E: christopher.brown@kpmg.ie



The Importance of Data Analytics in Financial Due Diligence

Unlocking Strategic Value and Mitigating Risks in Modern Transactions

In the current M&A landscape, financial due diligence remains a vital component for validating assumptions, identifying risks, and protecting the value of transactions. With expanding data availability, the use of advanced data analytics—including transaction-level data—has become indispensable for uncovering deeper insights during due diligence. This enhanced methodology has revolutionized the way buyers and sellers approach deals by enabling more precise analyses, increased accuracy, and expedited decision-making. Applying transaction-level data alongside other analytics offers strategic benefits that surpass traditional financial review techniques, including:

Comprehensive and Granular Financial Analysis

Leveraging sophisticated analytical tools with transaction-level data permits deal teams to dissect complex financial information at a detailed level. This method exposes subtle trends, complex patterns, and transactional details that conventional reviews or basic analyses might miss. A thorough, holistic review is crucial for understanding the target's financial condition, including revenue streams, cost structures, and essential profitability drivers.

Early Detection of Anomalies and Irregularities

Automated analytics using transaction-level data allow for real-time identification of anomalies and unusual trends that may signal operational inefficiencies or discrepancies. These insights, often hidden in traditional reviews, enable acquirers to proactively address concerns early in the process, supporting timely interventions and preserving deal integrity.

Precise Valuation and Strengthened Negotiation Position

Detailed profitability models, cash flow projections, working capital assessments, and transaction-level data provide a robust foundation for accurate target valuation. By quantifying financial performance more precisely, acquirers gain greater leverage in negotiations, facilitating resolution of valuation gaps and structuring deals that reflect true economic value. This data-driven approach reduces uncertainty and aligns transaction terms with actual financial realities.

Streamlined and Efficient Due Diligence

Automating the extraction, cleansing, and analysis of both aggregate and transaction-level data accelerates the due diligence timeline. This efficiency is particularly valuable in competitive bidding scenarios where speed is critical. Faster workflows enable deal teams to rapidly respond to findings, address issues promptly, and deliver informed recommendations without sacrificing thoroughness or quality.

Enhanced Post-Acquisition Value Creation

The benefits of data analytics extend beyond deal closure by providing insights that support integration planning and execution. Transaction-level data helps identify operational inefficiencies, cost-saving possibilities, and growth opportunities during pre-deal analysis, allowing organizations to develop focused post-merger integration strategies that maximize synergies, improve productivity, and enhance overall performance. This proactive approach positions due diligence as a key driver of long-term value.

As data accessibility continues to expand, integrating transaction-level data into analytic frameworks elevates financial due diligence to a dynamic strategic function. It promotes smarter decision-making, enhances risk mitigation, and unlocks additional value across the M&A lifecycle. Organizations that invest in advanced analytic capabilities are better equipped to uncover critical insights, negotiate confidently, and succeed in increasingly complex and competitive deals. Incorporating transaction-level data analysis is no longer merely a competitive edge—it is essential for thriving in today's evolving M&A environment.

Conclusion:

Data analytics can play a pivotal role in M&A transactions by providing both buyers and sellers with comprehensive, data-driven insights. For buyers, leveraging detailed analytics enables informed decision-making, risk assessment, and valuation accuracy, ensuring that investments align with strategic goals. Sellers benefit by showcasing operational strengths and identifying areas for improvement, ultimately enhancing the attractiveness and value of their business.



Gavin Early

Director
Transaction Services - Deal Analytics
E: gavin.early@kpmg.ie





Contact our M&A Team



David O'Kelly

Partner
Corporate Finance
E: david.okelly@kpmg.ie



Mark Collins

Partner
Head of Deal Advisory
E: mark.collins@kpmg.ie



Russell Smyth

Partner
Head of Corporate Finance
E: russell.smyth@kpmg.ie



Hazel Cryan

Partner
Corporate Finance
E: hazel.cryan@kpmg.ie



James Delahunt

Partner
Corporate Finance
E: james.delahunt@kpmg.ie



Brian Egan

Partner
Head of Transaction Services
E: brian.egan@kpmg.ie



Gavin Sheehan

Partner
Transaction Services
E: gavin.sheehan@kpmg.ie



Chris Brown

Partner
Head of Strategy & CDD
E: christopher.brown@kpmg.ie



[kpmg.ie](https://www.kpmg.ie)

© 2026 KPMG, an Irish partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are registered trademarks of KPMG International Limited ("KPMG International"), a private English company limited by guarantee.

If you've received this communication directly from KPMG, it is because we hold your name and company details for the purpose of keeping you informed on a range of business issues and the services we provide. If you would like us to delete this information from our records and would prefer not to receive any further updates from us please contact unsubscribe@kpmg.ie.

Produced by: KPMG's Creative Services. Publication Date: January 2026. (12035)