



TIRUCHELVAM
ASSOCIATES

BUSINESS PROFILE

INTRODUCTION TO THE FIRM AND PARTNERS

Our values /Code of Business Conduct

- ***Integrity***
We uphold the highest ethical standards in all legal practice, client interactions, and internal operations, ensuring honesty, transparency, and accountability in every engagement. Confidentiality and protection of client information are integral to our practice.
- ***Client-Centric Approach***
Our solutions are guided by client needs, prioritizing responsiveness, clarity, and strategic advice. We focus on delivering measurable value while maintaining strict confidentiality and safeguarding sensitive information.
- ***Commitment to Justice***
We advocate for fairness, equity, and social responsibility in all matters, supporting the rule of law and ethical outcomes for clients, communities, and stakeholders.
- ***Global Perspective***
We leverage international insight, cross-border experience, and best practices to provide sophisticated solutions tailored to complex global and domestic transactions.
- ***Respect & Inclusivity***
We foster a culture that values diverse perspectives, encourages collaboration, and ensures mutual respect, while maintaining professional confidentiality across all interactions.

Sustainability/ Inclusivity

Tiruchelvam Associates is proud to be a women-led law firm that champions sustainability and inclusivity in every aspect of our work. We are committed to creating a workplace and legal practice that values diverse perspectives, promotes equity, and empowers our team at all levels. Our approach integrates responsible, forward-thinking practices with a dedication to accessible and fair legal services, ensuring that both our clients and our team benefit from an environment rooted in respect, opportunity, and social responsibility.

Our History

Dr. Neelan Tiruchelvam, a Harvard-educated constitutional lawyer, scholar, and Parliamentarian, was a driving force in shaping Sri Lanka's legal and political landscape before founding Tiruchelvam Associates in 1982. In a time of civil unrest and unstable governance, his role in constitutional reform, supporting minority rights, and advocacy for democratic governance and civil liberties forever changed Sri Lanka's legal system. Guided by his principles of justice, integrity, and human rights, together with Sithie Tiruchelvam he established Tiruchelvam Associates; to combine technical excellence with a commitment to integrity and the rule of law — a legacy that continues to define the firm's work today.

TA now advises a diverse range of multinational and local clients, continuing Tiruchelvam's legacy through pro bono work, but also expanding to multilateral development banks; corporations across power and energy, banking and finance, telecommunications, healthcare and pharmaceuticals, information technology, shipping, and infrastructure; as well as financial institutions, not-for-profit organisations, and individuals.

TA is ranked Tier 1 by The Legal 500 in Corporate and M&A, Projects and Energy, and Labour and Employment, with consistently strong rankings across our other core practice areas. The Firm is widely recognised in Sri Lanka for its expertise in cross-border transactions and project financing. We serve as the local partner firm for TRACE International Inc. and are regularly recommended to prospective clients and investors by leading international law firms.

What sets us apart?

Depth and seniority

- Every client has direct access to a Partner who leads the engagement.

Regulatory fluency

- We maintain long standing relationships with regulators and government stakeholders to streamline approvals and public-sector processes.

Integrated service model

- We employ a multidisciplinary team across finance, tax, labour, IP, data protection, real estate and dispute resolution to deliver a one stop, all rounded commercial solutions for our clients.

Cross-border capability

Tiruchelvam Associates is recognized internationally for their expertise and efficiency in cross-border transactions.

The Partners

All Partners of the Firm are senior Attorneys-at-Law, experts in their respective fields and individually ranked by The Legal 500.

Ramani Muttettuwegama | Managing Partner

Attorney-at-Law (1993); Barrister-at-Law (Lincoln's Inn) & Member of the New York Bar; LL.M (Columbia), LL.B (London)

Ramani manages the Firm and serves as the first point of contact for many clients who value not only her seasoned legal expertise but also her incisive socio-political insight. With over 30 years in practice, Ramani is the Firm's principal liaison with regulatory authorities, and leads the Labour, Tax, Intellectual Property, Immigration, and Technology, Media and Telecommunications (TMT) practices. Ramani also has significant experience in commercial contracts, project financing, and mergers and acquisitions, and is a prominent human rights advocate in Sri Lanka.

Asanka Abeysekera | Partner

Attorney-at-Law (1978); Notary Public; Registered Company Secretary

With over 45 years of experience, Asanka is a recognised expert in Real Estate and Construction law, and in private client matters including wills and probate. Clients value her longstanding practice and deep understanding of investment frameworks in Sri Lanka. A prominent figure in her field, she played a pivotal role in managing Nippon Telegraph and Telephone's (NTT) entry into Sri Lanka, overseeing the first and only nationalisation of a public utility. She previously served as Vice President, Legal, of the Vanik Group of Companies, the country's then-largest fund manager and later as Director, Legal, at the Board of Investment of Sri Lanka (BOI). Asanka leads the Corporate Affairs and Real Estate & Conveyancing practices. Her areas of specialisation include Banking and Finance, Securitisation, Foreign Investment Law, and Real Estate.

Nirosha Pieris | Partner

Attorney-at-Law (2013); Notary Public; Registered Company Secretary

Recognized as a "Next Generation Partner" by the Legal 500, with over a decade of legal experience, Nirosha combines legal expertise with a forward-thinking approach to deliver practical, modern strategies. Nirosha leads the Corporate and Commercial Practice at Tiruchelvam Associates, and clients know her for her skill in facilitating stakeholder consultations and mediating complex project financing matters. Her expertise encompasses corporate governance, foreign investment, and regulatory compliance, with a particular focus on the energy and pharmaceutical sector.

OUR SERVICES

Corporate and M&A Practice

Led by Partner Nirosha Peiris, Our Corporate and M&A practice is consistently ranked Tier 1 by The Legal 500 for its strong track record in complex, high-value transactions. Our expertise includes:

- **Mergers & Acquisitions:** Full-cycle support including legal due diligence, structuring, negotiating, and executing mergers, acquisitions, divestments, restructures, joint ventures, and strategic alliances; drafting SPAs, shareholders' agreements, transfer documentation, and managing regulatory approvals.
- **Derogations & Winding Up:** Advisory on exemptions, derogations, and voluntary or compulsory winding-up procedures.
- **Commercial Contracts:** Drafting, reviewing, and negotiating supply, distribution, service, licensing, franchising, outsourcing, and specialised agreements; ensuring cross-border contracts comply with local law.
- **Investment Advisory:** Guidance on local investment regulations, foreign land ownership, structuring joint ventures, long-term leases, and investment vehicles for foreign clients; handling representation and approvals.
- **Regulatory & Compliance:** Advisory on sector licensing, regulatory requirements, internal governance frameworks, compliance policies, and legal opinions.

Selected clients include:

International Finance Corporation (IFC); Global Payments Inc.; Sanofi S.A; Kalbe International Pte. Ltd; Enterprise Holdings Inc.; Bloomberg L.P; Heineken Lanka Limited; Cisco Systems B.V; Country Gardens Holding Limited; Hutchinson Telecommunications Limited; Nippon Telecom; Marks

and Spencer; Moody's Corporation; Bharti Airtel Lanka (Pvt) Ltd; Pepsi Inc; F.Hoffman La Roche; Novo Nordisk A/S; Galadari Brothers LLC; Hospitality and Retail Systems; Synapsys Limited; On Time Worldwide Logistics Group; Sanofi S.A Sri Lanka; Sanofi S.A Maldives; Sanofi S.A Hong Kong; Kalbe International Pte. Ltd Sri Lanka; Enterprise Holdings Inc. overseas offices in Sri Lanka; Essilor International S.A; Elekta Limited; Ellipse Projects (UK) Limited; StreamSets; Evergreen Marine Corporation; Expolanka Holdings PLC; ExxonMobil; Hettich India; Levi Strauss; MAC Holdings; Mitsui & Co. Limited; Northrop Grumman Corporation; JLS Yachts LLC; Netcracker Technology Singapore Pte. Ltd; Pidilite Industries Limited; China Resources Cement; St. John Group; Thai Olympic Fibre Cement Co. Ltd

Employment / Labour Law Practice

Trusted by both local and international clients, our Labour Practice advises on the full spectrum of employment matters. Led by Managing Partner Ramani Muttettuwagama, together with Counsel Ayendra Wickremesekera, the team combines practical, business-focused advice with strong representation in labour litigation before the appellate courts and the Supreme Court.

Representative work includes:

- Drafting, reviewing, and advising on employment and consultancy contracts, employee handbooks, bonus policies, and compensation plans, including expatriate salary structures and allowances.
- Structuring employment for multinationals in Sri Lanka to meet jurisdiction-specific requirements, including implementing employee share option schemes and preparing related documentation.
- Handling disciplinary actions, terminations, retrenchments, transfers of employment between entities, and other contentious employment matters; representing clients before the Labour Tribunal and the Department of Labour.

- Negotiating settlements on behalf of clients to achieve favourable outcomes in employment disputes.

Selected clients include:

London Stock Exchange Group; Associated Press; Sanofi S.A.; F. Hoffmann-La Roche; Essilor S.A.; Etihad Airways; Levi Strauss & Co.; Novo Nordisk Lanka (Private) Limited; PT Kalbe Farma; Summit Power International Pte Ltd; Country Garden Holdings; Ellipse Projects (UK) Limited; AECOM Lanka (Pvt) Ltd; Global Payments Asia Pacific Lanka (Pvt) Ltd; Quintiles IMS (now IQVIA); MicroChannel Services Pty Ltd; CommScope Solutions India Pvt. Ltd.; StreamSets; Synapsys Ltd.

Dispute Resolution & Litigation

Led by civil litigation specialist Ayendra Wickremesekera, Our in-house litigation team represents clients across a wide spectrum of disputes, combining legal expertise with practical advocacy. Our work covers the full scope of litigation, where we are active in the hospitality sector, frequently handling damage and debt recovery, labour and shareholder disputes, and complex commercial litigation. Led by civil litigation specialist Ayendra Wickremesekera, the team regularly appears before the High Court and the Court of Appeal.

Representative services include:

- Counselling on breach of contract, unlawful termination, fundamental rights, IP disputes, foreign investment issues, and family law matters.
- Handling cases end-to-end from pleadings and appearances to conclusion.
- Advising foreign investors and lenders on dispute resolution mechanisms and efficiency in Sri Lanka.
- Drafting and reviewing dispute-resolution clauses in agreements.
- Representation before courts, tribunals, appeals boards, boards of review, and regulators.
- Advising on arbitration and negotiation to address commercial time constraints.
- Serving as counsel in arbitrations and preparing written submissions.

- Advising on liability, limitations, and the likelihood of litigation in Sri Lanka.
- Acting as independent investigators into whistle-blower complaints.
- Conducting domestic inquiries and disciplinary hearings and reporting findings.

Selected clients include:

International Finance Corporation (in respect of Sri Lanka Telecom); MAN Energy Solutions Lanka (Private) Limited; Women's Fund Asia; Applexus Technologies (Pvt) Ltd; Galadari Hotels (Lanka) PLC; Taiyo Feed Mill Pvt. Ltd.

Taxation Practice

We support local and international clients on a wide range of tax matters. Our work spans tax registration, compliance with statutory regimes, negotiations with tax authorities, and advisory on transaction structuring, corporate tax planning, and individual tax matters.

The practice is led by Managing Partner Ramani Muttettuwegama, together with Associate Umashi Chamodya and Consultant Usha Kanthi Sivagurunathan.

Our tax advisory practice provides comprehensive guidance to individuals, corporates, and other entities across all aspects of direct and indirect taxation in Sri Lanka.

Our expertise covers:

- Determination of direct and indirect tax liabilities of individuals, corporates, and other entities, including applicability of the Inland Revenue Act, No. 24 of 2017 (effective from 1 April 2018) and its transitional provisions.
- Structure-based and transaction-based tax planning, including cross-border transactions, Permanent Establishment (PE) and transfer pricing considerations, and tax-efficient structuring for multinational groups.
- Tax due diligence for corporate and commercial transactions, mergers, and restructurings.
- Tax implications and PE risks arising from multinational or cross-border corporate restructuring.

- Indirect tax treatment of imported goods and services, and eligibility for tax concessions under Double Taxation Agreements (DTAs) and Free Trade Agreements (FTAs).
- Tax holidays, concessions, and incentives available under the Board of Investment of Sri Lanka (BOI).
- Registration and compliance with the Department of Inland Revenue and Sri Lanka Customs, including self-assessment payments, tax filings, withholding tax, capital gains tax, and related obligations.
- Representation before the Department of Inland Revenue and Sri Lanka Customs in connection with disputes, audits, and appeals.
- Taxation of non-profit organisations and NGOs, including structuring for available concessions and remissions, remission applications, and tax clearance for outbound remittances.

Selected clients include:

Cisco Systems B.V.; Global Payments Inc.; Enterprise Holdings Inc.; F. Hoffmann-La Roche AG; Sanofi S.A.; Essilor S.A.; Novo Nordisk Lanka (Private) Limited; Beijing Enterprises Water Group Limited; China Resources Cement Holdings Limited; Summit Power International (Pte) Ltd; Ellipse Projects (UK) Limited; AECOM Lanka (Pvt) Ltd; Roche Products Colombo (Private) Limited; Room to Read; Hettich India Pvt. Ltd.; MicroChannel (Private) Limited; StreamSets; Nina Lanka Construction Technologies (Pvt) Ltd; St. John Group; Suriya Women's Development Centre; Sanmarga Trust; Evergreen Marine Corporation.

Data Protection & Data Privacy

We routinely advise global industry leaders on data use, privacy, and enforcement matters in Sri Lanka.

The practice is led by Managing Partner Ramani Muttettuwegama and Associate Ashvini Prabakaran.

Our services include:

- Requirements governing personal data in Sri Lanka.
- Review of data use for research, marketing, and similar objectives.
- Structuring internal policies, including cross-border data transfers for payroll and general administration.
- Drafting and negotiating data-use agreements.
- Design and implementation of data protection compliance programs.
- Conducting data privacy surveys, audits, and impact assessments.
- Advising on freedom of information implications and competitive use.
- Advising on automated processing and profiling.
- Advising on human rights and criminal-law implications of data processing.

Selected clients include:

Google; Amazon; Bloomberg; McDonald's; Pizza Hut; Mitsui & Co., Ltd.; GRIP Investments; LIRNEasia; eBEYONDS; Synapsys Ltd.

Intellectual Property

We advise domestic and international clients on the full spectrum of IP matters. The practice is headed by Managing Partner Ramani Muttettuwegama with Senior Michael Paiva and Associate Ashvini Prabakaran.

Our services include:

- **IP Portfolio Management**- registration, maintenance, and renewal of trademarks, patents, industrial designs, and copyrights.
- **IP Transfers & Licensing** -drafting and negotiating assignments, licences, and technology transfer agreements.
- **IP Due Diligence** - reviewing and assessing IP assets in mergers, acquisitions, and other transactions.
- **Advisory on IP in Transactions**- structuring deals with domestic and cross-border IP considerations.
- **Enforcement & Dispute Resolution** -infringement actions, oppositions, cancellations, and related litigation.
- **Brand Protection** -advising on anti-counterfeiting, unfair competition, and enforcement strategies.
- **Compliance with Foreign IP Regulations** -guidance on multijurisdictional IP frameworks.
- **Data Protection & Emerging IP Issues** - advice at the intersection of data, technology, and IP.

Selected clients include;

Unitalen Attorneys at Law; Shanghai Zenorr Intellectual Property Agency Co., Ltd; Sun Pharmaceutical Industries Limited; Remfry & Sagar; Markone International FZE; SCG Legal; Sun Pharmaceutical Industries Limited India; Sun Pharmaceutical Industries Limited Dubai; Unitalen Attorneys at Law China; Shanghai Zenorr Intellectual Property Agency Co., Ltd China; Markone International FZE U.A.E.; SCG Legal Thailand

Power & Energy Practice

Our Power & Energy Practice, headed by Partner Nirosha Peiris, combines deep industry knowledge with extensive regulatory expertise to advise on renewable and conventional energy projects across all stages — from feasibility and licensing to financing, construction, and operation. We act for sponsors, investors, MDBs, lenders, and government entities on power generation, transmission, and distribution projects.

Our expertise includes:

- **Legal Due Diligence & Feasibility Studies** - covering corporate, real estate, regulatory compliance, IP, insurance, foreign exchange, taxation, labour, dispute resolution, health and safety; analysis of business models, feasibility, risk allocation, and compliance; and risk-mitigation strategies.
- **Drafting & Negotiation of Energy-Sector Agreements** — including power purchase agreements (PPAs), fuel supply agreements, implementation agreements, related project contracts and integration with broader sustainability and financing strategies.
- **Power & Renewables** – Development, construction, financing, and regulation of power projects, including solar, wind (onshore, offshore, floating), biomass, and emerging clean technologies. Expertise spans transmission and distribution, interconnectors, wholesale and retail markets, and sector reform, including transactional, financing, and dispute matters.
- **Oil, Gas & Hydrogen** – Strategic advice on planning, development, financing, and permitting of oil, gas, and hydrogen projects. Work includes licensing, exploration and extraction, joint ventures, acquisitions and disposals, decommissioning, and trading. Hydrogen mandates include project development, feedstock supply, offtake, technology licensing, construction, utilities, and shipping.

- **Environmental & ESG Advisory** – Advising on local and international environmental regulation, pollution control, carbon management, waste and emissions, and compliance with permits and EIAs. Supports clients on ESG frameworks, responsible supply chains, green financing, sustainability-linked loans, and certification.. Provides due diligence, project approvals, and investor risk advisory for sustainable and BOI-approved projects.

Selected Clients include;

Eni S.P.A Italy; Beijing Enterprises Water Group Limited; Summit Corporation Limited; Energy and Water Utilities Regulatory Authority of Tanzania; Korea Scantech Ltd; 247 Solar Inc

Projects Practice

Our Projects Practice provides strategic legal solutions across the full lifecycle of infrastructure, utility, and large-scale development projects. Ranked Tier 1 by *The Legal 500* for six consecutive years, the team advises corporates, financial institutions, project sponsors, multilateral development banks (MDBs), regulators, and government entities on complex projects from feasibility and structuring to execution, financing, and compliance. Sector experience includes transport, telecommunications and technology, water, and waste management.

Our expertise includes:

- **Legal Due Diligence & Feasibility Studies** — covering corporate, real estate, regulatory compliance, IP, insurance, foreign exchange, taxation, labour, dispute resolution, health and safety; analysis of business models, feasibility, risk allocation, and compliance; and risk-mitigation strategies.
- **Drafting & Negotiation of Project Agreements** — including concession agreements, EPC contracts (FIDIC-based), implementation agreements, land lease agreements, operations & maintenance (O&M) contracts, and other project-specific agreements.

- **Project Finance Advisory** — advising on financing structures including debt, blended finance, equity investments, sovereign guarantees, and alternative mechanisms; assisting with lender negotiations, security documentation, financial structuring, regulatory compliance, advising sponsors on investment treaties, ownership restrictions, BOI/FDI approvals, and tax-efficient holding structures.
- **Project financing** – drafting and negotiating loan and facility agreements, security packages, and direct agreements with lenders; coordinating cross-border financing with development banks and export credit agencies.
- **Public Procurement & Bidding Support** — advising on government procurement and bid preparation, reviewing and drafting RFQs/RFPs, preparing consortium documentation, and representing clients before the Procurement Appeals Board.
- **Risk and dispute management** – drafting stabilization and force-majeure provisions, government guarantees, and handling variations, delays, or claims; resolving disputes through international arbitration (ICC, SIAC, UNCITRAL).
- **Digital and AI Infrastructure** – Transactions involving data centers, fiber networks, telecoms, and AI-related infrastructure. Covers contract negotiation, construction and operating agreements, logistics, health and safety, and compliance.

Selected Clients include;

Country Garden Holdings Co. Ltd; (*Client name Confidential*) – Leading Financial Institution in the People’s Republic of China; MAC Holdings (Pvt) Ltd; Institute of Policy Studies of Sri Lanka; Asian Development Bank; Urban Development Authority of Sri Lanka; Infrastructure Leasing and Financial Services Limited

Conveyancing Practice

Led by Partner Asanka Abeysekera, our Conveyancing Practice is recognised for its depth of expertise in managing property transactions and advising on real estate investments in Sri Lanka. We act for developers, investors, banks, diplomatic missions, multinationals, and private clients across the full lifecycle of acquisition, development, financing, and disposal.

With decades of experience in both residential and commercial property, our team combines technical conveyancing expertise with commercial insight.

We work closely with the Land Registry, local authorities, the Urban Development Authority, and the Condominium Management Authority to facilitate approvals and ensure efficient, secure execution.

Our expertise includes:

- Title Verification title investigations; title reports; rectification of defects; and correction of register errors or omissions.
- Sale, Lease, or Disposal acting for sale, purchase, or lease of residential, commercial, and industrial property; drafting, negotiating, attesting, and registering deeds (including condominium declarations and long/short-term leases); preparing powers of attorney, sale and purchase agreements, assignments, licences, and related instruments; advising on notarial requirements, stamp duty, and statutory formalities.
- Real Estate Development advising on large-scale commercial, retail, hospitality, and mixed-use developments; zoning, planning, and regulatory approvals.
- Financing & Security- acting for lenders and borrowers on real estate finance, including mortgage transactions and project financing; preparing and registering security over immovable property, including mortgage bonds.

- Regulatory Clearances & Approvals- obtaining Street Line and Building Line Certificates, Non-Vesting, Drainage Clearance, Certificates of Conformity and Ownership; facilitating approvals for survey plans, subdivisions, and amalgamations; securing certificates from the CMA, UDA, and other authorities.
- Specialised Services foreign ownership restrictions and exemptions; fund repatriation; tax advisory on property transactions.
- Property Disputes advice on land disputes, boundary issues, compulsory acquisition; disputes from leases, easements, and co-ownership (with our Dispute Resolution team).

Selected clients include:

United Realtors (Private) Limited; Mitsui & Co. Ltd; MSF; Embassy of Brazil;
Galadari Hotels (Lanka) PLC; LIRNEasia

Corporate Immigration & Consular Services

Our Corporate Immigration Practice ethically supports businesses, institutions and individuals navigating Sri Lanka's immigration framework. This practice is headed by Partner Ramani Muttettuwagama.

We advise on all aspects of corporate immigration, including:

- Securing visas and residence permits for expatriates
- Guiding employers through compliance requirements
- Managing processes with the Board of Investment (BOI), Ministry of Industry & Commerce and Department of Immigration for work authorizations
- Collaborating with multinational network partners, corporations, investors, and project developers to ensure seamless workforce mobility aligned with regulatory obligations
- Advise on immigration matters related to high-value projects, mergers, and inward investment transactions
- Consular services, including document authentication and legalization and liaising with embassies, high commissions, and government authorities

Selected Clients include:

Fakhoury Global Immigration; K2 Corporate Immigration; LawQuest;
Berry Appleman & Leiden LLP; Newland Chase