

Gender pay gap report

2025

WALSH
O'BRIEN
HARNETT



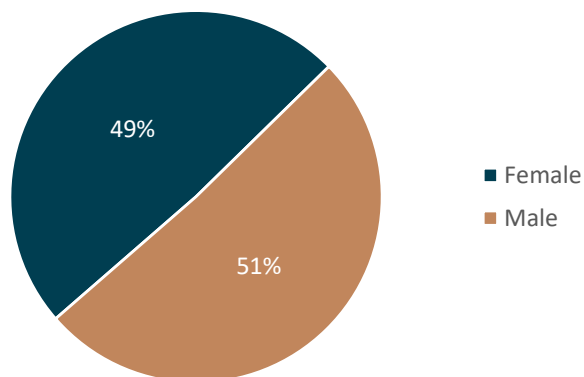
Contents



Introduction	3
Mean and median pay gaps, bonuses and benefits-in-kind	4
Pay quartile distribution	5
Key findings and action plan	6



WOBH gender balance



Requirements under the Gender Pay Gap Information Act 2021

- In 2025, for the first time, companies with 50 or more employees are required to report on their gender pay gap. Using a snapshot date in June, employers must publish data reflecting their pay and bonuses in the preceding 12 months. This is Walsh O'Brien Harnett's first time publishing this data and our chosen snapshot date is 30th June 2025.

Understanding the gender pay gap

- It is important to firstly clarify that the gender pay gap and equal pay are two separate issues.
- The gender pay gap is the difference in the average hourly wage of men and women across a workforce. It compares the pay of all working men and women; not just those in similar jobs.
- Where there is a greater proportion of males than females in senior positions, the gender pay gap is typically bigger.
- Equal pay refers to the difference between men and women who carry out the same job or perform work of equal value.
- A positive gender pay gap percentage indicates that on average women have lower pay and/or bonuses than men. A negative gender pay gap percentage indicates that on average men have lower pay and /or bonuses than women.

Walsh O'Brien Harnett firm makeup and reporting impact

- Walsh O'Brien Harnett is a professional services firm comprised of six equity partners and 47 employees. Totalling 53, the gender balance is 27 males and 26 females. Equity partners are not employees (as defined by the Gender Pay Gap Information Act) of the company but do take a salary. Therefore, for transparency, we are reporting in each category with and without their inclusion.

Mean and median pay gap



2025	Excluding equity partners	Including equity partners
Mean pay gap	-4%	47%
Median pay gap	-26%	-19%

2025	Excluding equity partners	Including equity partners
Mean bonus gap	15%	90%
Median bonus gap	56%	89%

Where a percentage difference is a negative value, this means the percentage difference is in favour of women.

Mean and median pay gap

- The mean pay gap represents the difference between the mean hourly wage for all of the firm's female employees and the mean hourly wage for all of the male employees for the year to 30 June 2025. It is expressed as a percentage of men's pay.
- The median pay gap represents the difference between the median hourly wage for all of the firm's female employees and the median hourly wage for all of the male employees for the same period. It is also expressed as a percentage of men's pay.

Mean and median bonus gap

- The mean and median bonus gap is derived in the same manner although it based on bonuses paid.
- In the period, **31%** of **female** employees and **37%** of **male** employees received a bonus.

Benefits-in-kind ('BIK's)

- Benefits included are those offered to all employees.
- 38% of female employees received a BIK, against 26% of male employees.
- All employees are automatically covered under death in service cover upon joining the company.

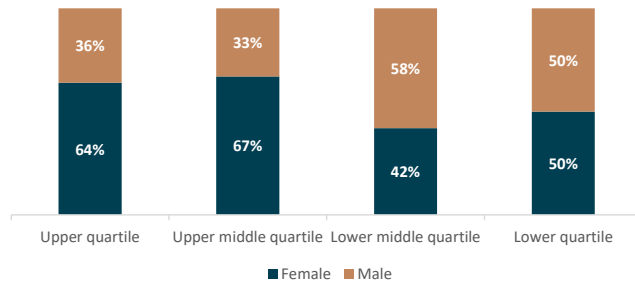
Part-time and temporary staff

- Walsh O'Brien Harnett had no temporary staff at the snapshot date, and any part time employees are female.

Pay quartile distribution



Pay quartiles - excluding equity partners



Pay quartile distribution

- Pay quartiles illustrate the distribution of male and female employees across four equally sized bands, ranked from the lowest to the highest hourly pay
- This shows how men and women are represented at different pay levels within the firm.

Pay quartiles

	Female %	Male %
<u>Excluding equity partners</u>		
Upper quartile	64	36
Upper middle quartile	67	33
Lower middle quartile	42	58
Lower quartile	50	50
<u>Including equity partners</u>		
Upper quartile	31	69
Upper middle quartile	77	23
Lower middle quartile	38	62
Lower quartile	50	50

Key findings and action plan



Key findings

- It is clear from the findings that **female employees** are **well represented** at senior levels within Walsh O'Brien Harnett, making up **64% of the upper pay quartile** (when equity partners are excluded).
- There are also **encouraging findings** from the overall gap analysis, with **female employees outperforming on median hourly pay** (both including and excluding equity partners) and on mean hourly pay when equity partners are excluded.
- However, there are also **opportunities for improvement**, particularly with respect to the gender balance within the equity partner group, but also in respect of the identified bonus pay gaps.

Action plan

- Walsh O'Brien Harnett is **committed to supporting inclusivity and diversity** within our firm. Some of the key practical measures in place include:
 - **Recruitment** – a focus on attracting a diverse range of candidates through careful use of language in job descriptions and balance in selecting interviewers
 - **Internal policies** – clearly setting out our culture and values and communicating this to all employees through formal and informal communication
 - **Learning and development** – opportunities for all employees to obtain training in both technical areas and 'soft skills' through all stages of their careers
 - **Individual supports** – acknowledging all employees have different personal requirements and facilitating those wherever possible e.g. through hybrid work policies, health and wellness initiatives and tailored benefits packages

A: 104 Lower Baggot Street, Dublin 2, Ireland
T: +353 1 668 8677
W: wobh.ie

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