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Gender Pay Gap Report

8 June 2025

Introduction

Gender Pay Gap Information Act was signed into Irish Law in 2021, and from 2025 employers with more than 50 employees were required to publish their gender pay gap across a number of specific areas, including:

- Gender based differences in mean and median hourly remuneration
- Data on bonus payments
- Mean and median pay gaps for part time employees and for those on temporary contracts
- Proportions of men and women employees in the lower, lower middle, upper middle and upper quartile pay bands

In addition to the above, organisations are also required to set out the narrative for any gender pay gap and what measures, if any, are being taken or proposed to be taken, to reduce the pay gap. It is important to note that gender pay is not the same as equal pay. Equal pay relates directly to employees performing the same or comparable work, whilst gender pay focuses on the difference in average earnings of men and women in the same organisation over a defined period of time. The introduction of the legislation is an important step towards better pay transparency and gender equality.

This requirement will apply to Byrne Wallace Shields LLP ("the Firm") which includes Business Services and Business Support staff; we have combined the data from the Firm and publish the Gender Pay Gap Report (GPGR) on the firm website. It will remain viewable for three years from the date of publication. As per the regulations, the Firm has selected 8 June 2025 as the 'snapshot' date. The report is based on the pay dates in the 12 months preceding and including the snapshot date. During the reporting period, ByrneWallace LLP merged with LK Shields LLP to form the new Firm (Byrne Wallace Shields LLP). This change in workforce composition should be taken into consideration when interpreting the data set out in this report.

As a result, the figures reported reflect a year of change, and year-on-year comparisons should be viewed with appropriate caution.

Gender Pay Gap Explanations

Mean Pay Gap

Difference between male average hourly pay and female average hourly pay

Median Pay Gap

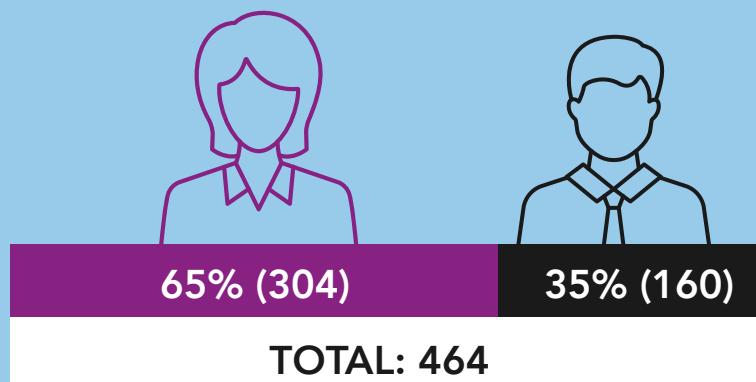
Difference between male hourly pay (middle paid male) and female hourly pay (middle paid females)

Pay Quartiles

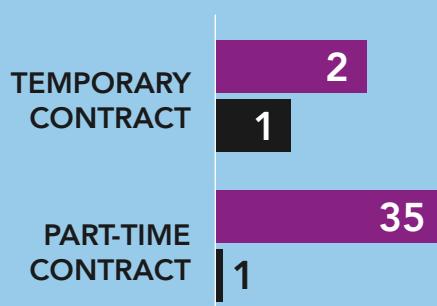
Calculated by splitting all employees into four groups dependent on their level of pay. This provides an indication of gender representation at different pay levels across the firm

Byrne Wallace Shields LLP Employee Snapshot

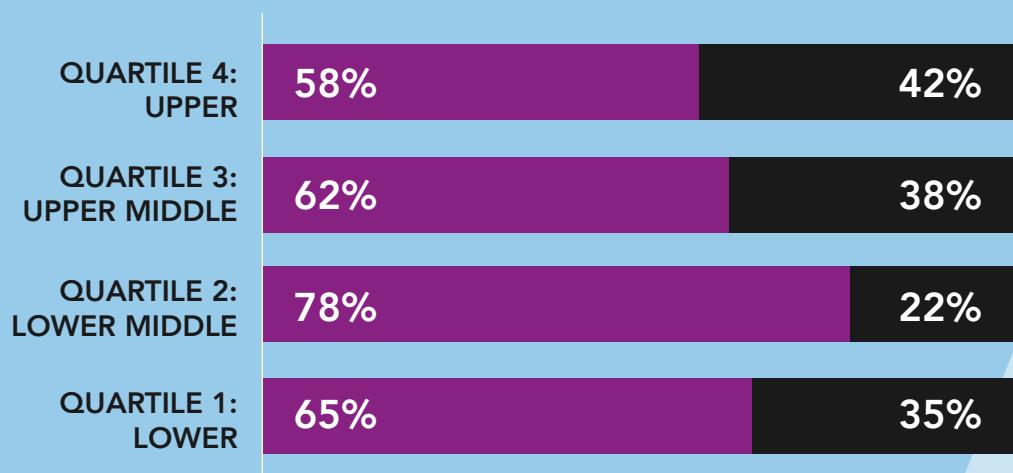
Gender Breakdown



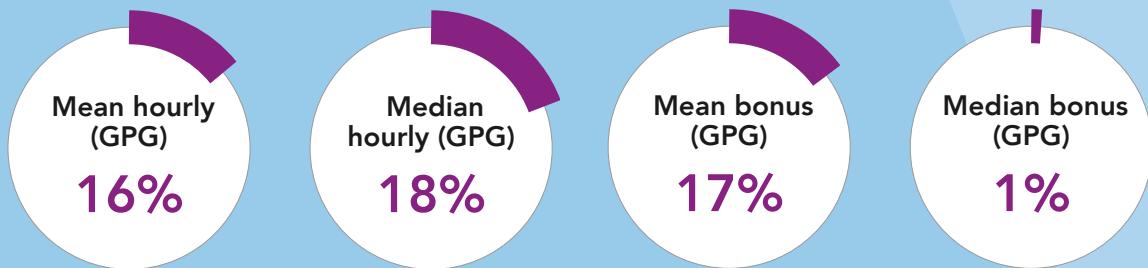
Contract Breakdown



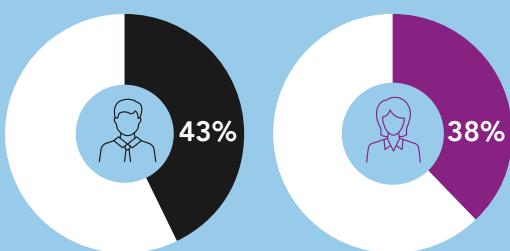
Quartile pay bands (based on hourly pay)



Gender Pay Gap (GPG)



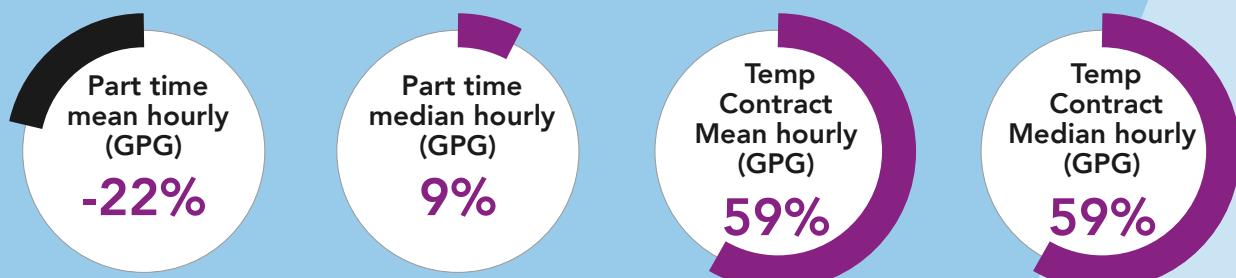
Bonuses Paid



BIK Paid



Gender Pay Gap (GPG) Part Time & Temporary



Summary of Findings

Understanding Our Gender Pay Gap

Women represent 65% of the workforce and are represented across all pay quartiles. While women account for a majority of employees in each quartile, the differences in role type, seniority and reward structures contribute to the Gender Pay Gap.

Women are also more highly represented in administrative and support roles, which are predominantly located in the lower and lower-middle pay quartiles.

Differences in bonus and benefit distribution also contribute to the Gender Pay Gap. This difference reflects the distribution of benefits associated with certain roles and levels of seniority across the business.

Why These Gaps Exist

The Gender Pay Gap across the business arises primarily due to workforce composition, rather than differences in pay for comparable roles. Contributing factors include:

- the distribution of men and women across grades and role types and practice areas;
- the concentration of senior, fee-earning and specialist roles; and
- differences in eligibility for bonuses and benefits in kind.



Our Action Plan

We are committed to reducing our Gender Pay Gap appropriately and have identified the following measures:

1. Career Progression & Pipeline

- Targeted development and mentoring for women in upper middle quartile roles to support progression into senior positions.
- Maintain transparent promotion criteria and sponsorship for leadership roles and communicate to all employees.

2. Flexible and Part-Time Working

- Encourage uptake of flexible working by all employees to support balanced participation across genders.
- Where possible support flexible, hybrid and part-time working arrangements at all levels of the business.

Gender Pay Gap

The mean hourly Gender Pay Gap is 16%, while the median hourly Gender Pay Gap is 18%.

These figures indicate that, on average, men earn more per hour than women. The difference between the mean and median gaps suggests that the Gender Pay Gap is influenced by the distribution of men and women across the business, particularly at senior levels, rather than differences in pay for comparable roles.

We recognise that this trend highlights the need for continued focus on career progression, talent development, and equitable opportunities to ensure that women are represented across all levels of the business. Addressing this gap remains a key priority in our inclusion and diversity strategy.

Quartile Pay Bands

The Gender Pay Gap within the business is primarily influenced by the distribution of men and women across the pay quartiles and reflects workforce composition and role distribution.

The business remains confident that it applies fair and transparent pay practices and is committed to supporting progression and representation at senior levels.

Benefit in Kind (BIK)

During the reporting period, 39% of men and 25% of women received benefits in kind. This difference reflects the distribution of benefits associated with certain roles and levels of seniority within the business. While BIK remains an important component of our overall reward offering, we continue to review these benefits to ensure they align with employee needs and support fairness and transparency across the business.

Bonus

In 2025, the mean bonus Gender Pay Gap is 17%, while the median bonus Gender Pay Gap is 1%. The difference between the mean and median figures indicates that the mean bonus gap is influenced by the distribution and value of bonus payments during the reporting period. The median figure shows that at the midpoint of bonus payments, the difference between men and women is minimal.

Part Time and Temporary Contracts

For part-time employees, the mean hourly Gender Pay Gap is -22% and the median hourly Gender Pay Gap is 9%, indicating variation in the distribution of part-time roles and pay levels rather than differences in pay for comparable work. For employees on temporary contracts, the mean and median hourly Gender Pay Gaps are both 59%; however, this result should be interpreted with caution due to the very small number of employees on temporary contracts, where individual roles and pay rates can have a disproportionate impact on the figures. The Firm's approach is focused on incremental and sustainable progress:

Gender Balance Ongoing Initiatives

In light of the Firm's size and recent merger, the Firm's approach is focused on incremental and sustainable progress:

- embedding consistent grading, promotion and remuneration frameworks across the merged firm;
- supporting the appropriate progression and retention of women talent at all levels;
- ensuring fairness and consistency in bonus and reward processes; and



Family-Friendly Policies

- Ongoing review of maternity, paternity, adoptive, parental, and flexible working policies to support work-life balance.
- Encouraging more employees to avail of parental and paternity leave.
- Enhanced support for employees returning from maternity leave, including career coaching before, during, and after leave, and flexibility for short-notice absences.



Project Homegrown

- Continued emphasis on internal mobility and diverse hiring through the bespoke "HomeGrown" programme.
- Supports progression from support roles into professional positions, reinforcing inclusion and career development.



Mentorship Programme

- Maintains structured mentorship and coaching to foster engagement, performance, and retention.
- Particularly impactful for developing women leaders and enabling tailored career growth.



Law Society GEDI Charter

- As a signatory, Byrne Wallace Shields LLP continues to champion gender equality, diversity, and inclusion within the legal profession.
- Ongoing participation in the Women in Leadership Mentoring Programme to advance women leadership.

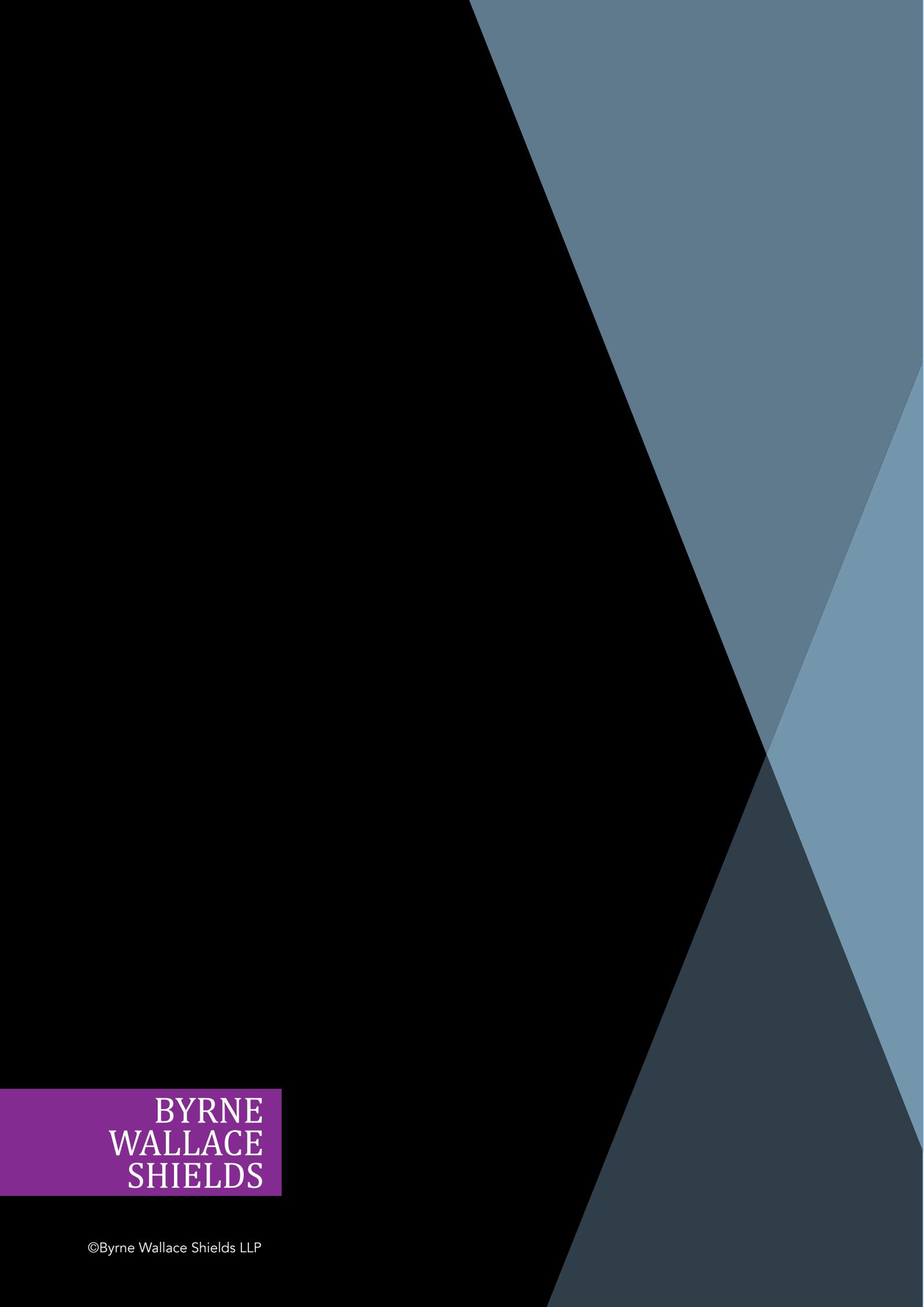


Investors in Diversity – Bronze Accreditation

- Attaining Bronze membership positions the firm with a formal Diversity, Equality and Inclusion foundation that supports transparency and continuous improvement — an important context for reporting, interpreting, and taking action on our pay gap results.

Summary

The Firm will continue to review its gender pay gap data on an annual basis, having regard to changes in workforce composition, progression patterns and remuneration structures as the merged firm continues to embed consistent processes and practices. Gender pay gap reporting will remain an important source of information to support ongoing review and consideration of how the Firm attracts, retains and develops talent across all levels.



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