



Our Gender Pay Gap Report 2025

BDO Ireland

Introduction

I am pleased to present our 2025 Gender Pay Gap Report, marking a significant milestone in our ongoing commitment to pay equity and inclusion. This year, our gender pay gap stands at -9.4%.

A negative gender pay gap is a notable achievement within our industry and underscores our dedication to promoting gender diversity at all levels of the organisation. This result reflects the effectiveness of our targeted initiatives and also demonstrates the positive impact of our long-term strategy to foster a truly inclusive workplace.

We have continued to invest in policies and practices that support equal opportunities for development, progression, and reward, regardless of gender.

Transparency remains central to our approach. We recognise that reporting is both a benchmark of our progress and a catalyst for further action. This report details the underlying factors contributing to our current position, including ongoing efforts, recent changes in our workforce composition, and our roadmap for maintaining and building on this progress in the years ahead.

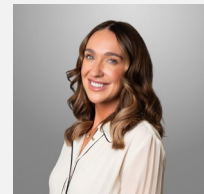
We confirm that the Gender Pay Gap figures are calculated and presented within this report in accordance with the required regulations.



BRIAN MCENERY
Managing Partner



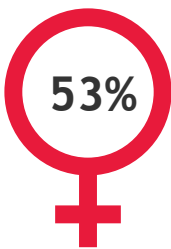
ANGELA FLEMING
BDO Tax Partner
and D&I Partner



ELENA CONNOLLY
Head of People &
Culture



BRIAN MCENERY
Managing Partner



"I'm proud to report that BDO Ireland continue to maintain our industry leading position of female representation at 53% of our total workforce. While this is a rarity in Professional Services, we are focused on maintaining and strengthening this representation into the future."

Our Gender Pay Gap

Below are our gender pay gap figures and our workforce composition:

Mean: The average of a set of numbers. It is calculated by adding up all the values in a data set and then dividing by the total number of values.

Median: The middle value of a set of numbers. It is calculated by ordering all the values in a data set from lowest to highest and identifying the middle value.

FIGURE 1

2025 workforce composition	Female (F)	Male (M)
	53%	47%

Pay (full time staff)	2024	2025
Mean Pay Gap	3.2%	-9.4%
Median Pay Gap	-14.6%	-7.6%

Pay (part time staff) [†]	2024	2025
Mean Pay Gap	20%	47%
Median Pay Gap	24%	49%

[†] Please note that this is a very small, non-representative dataset.

Our Bonus gap

FIGURE 2

	2024	2025
Mean Pay Gap	17%	3%
Median Pay Gap	0%	0%
% of employees receiving a bonus	2024	2025
Female (F)	25%	29%
Male (M)	24%	21%

Our hourly pay quartiles

FIGURE 3

Quartile band	Female employees	Male employees
% in each quartile based on hourly rate	2024 2025	2024 2025
Upper	52% 61%	48% 39%
Middle upper	62% 59%	38% 41%
Lower middle	51% 45%	49% 55%
Lower	40% 48%	60% 52%

Benefit in kind (BIK)

FIGURE 4

Proportion of employees who received Benefits in Kind	2024	2025
Female (F)	79%	93%
Male (M)	81%	88%

Analysis in brief

We are very proud to report a 12.6% improvement in our Gender Pay Gap from 3.2% in 2024 to -9.4% for our 2025 report.

- ▶ **Our mean pay gap stands at -9.4% (fig.1).** This reversal is primarily driven by the different distribution of staff at various levels following the change in business composition and pay structure within the Firm. As a result, there is now a greater proportion of women in management roles relative to men, which is reflected in the negative pay gap.
- ▶ **Our median figure shows a -7.6% gap (fig.1),** which reflects a higher median pay for females. However, this figure is influenced by the distribution of females and males within the different pay quartiles across the Firm and is not representative of our overall Gender Pay Gap.
- ▶ **The bonus table data (fig.2),** reports a substantial reduction in our bonus gender pay gap, which has decreased from 17% to 3% in 2025. This improvement reflects the Firm's ongoing commitment to equitable reward practices and the effectiveness of our targeted initiatives over the past year. We are proud of this achievement, as it demonstrates real progress toward gender equity in all aspects of our reward strategy.
- ▶ **The hourly pay quartile breakdown (fig.3)** highlights a positive trend in the advancement of female employees, with a 9% increase in the representation of women within the upper quartile compared to our 2024 report.
- ▶ **The BIK breakdown (fig.4)** shows good parity across all facets of Benefits in Kind with more female employees (93%) receiving BIK than male employees (88%).

Overall, the data reflects encouraging progress in gender equity, as evidenced by the upward trend in female representation within higher pay quartiles and improved parity in rewards and benefits.



Our plan of action

As a Firm, we are pleased with the considerable progress made in reducing our Gender Pay Gap as reported in 2025. Over the course of 2025, we were pleased to have conducted multiple programs foster progress toward greater equity including:

- ▶ **Industry Leading mentoring programme:** Aimed at preparing women for Senior leadership roles within the Firm.
- ▶ **Targeted Executive Recruitment Search:** To bring more Senior Female Leaders into the Firm.

Looking forward to 2026, we remain committed and focused on achieving our Gender Action Plan for the Firm and will continue to develop the following key initiatives:

- ▶ **Continuation of the Mentoring Programme** across the Firm, to ensure equal opportunities for all to participate.
- ▶ **Continuation of Targeted Executive Recruitment Search**, to bring in more Senior Female Leaders into the Firm.
- ▶ **Continuation of Unconscious Bias** training for the Firm.
- ▶ **Participation in the Women in Finance Charter** to foster and harness the talent and experience of all women in financial services.
- ▶ **Profiling of female leaders**, reinforcing our commitment to recognising excellence and cultivating aspirational pathways for women in our firm.

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