Gender Pay Gap REPORT 2026

Ireland | Snapshot analysis and 2027 priorities



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Introduction

At WaterWipes™, our shared purpose, ***We Protect What Is Precious to You,*** and our values of **Be Excellent, Be Respectful and Be Brave** guide our commitment to an inclusive and equitable workplace. Our continued focus on Diversity, Equity, Inclusion and Belonging (DEIB) supports fair and transparent people practices, with our 2026 Gender Pay Gap results reflecting progress in hourly pay while highlighting areas for continued focus.



2026 at a glance

2026N KEY HIGHLIGHT

-0.69%

Mean hourly Gender Pay Gap

Average hourly pay is effectively at parity overall

MEDIAN HOURLY GAP

-3.59%

Median pay favours women

MEAN HOURLY PAY

Female	Male
€34.61	€34.38

MEDIAN HOURLY PAY

Female	Male
€24.90	€24.05

- In 2026, average hourly pay is **€34.61 for women and €34.38 for men,** resulting in a **mean Gender Pay Gap of -0.69%**
- **Our key highlight is the -0.69% mean pay gap,** showing that average hourly pay is **effectively at parity across WaterWipes™**
- The negative gap means that, overall, **average hourly pay is marginally higher for women than men**
- The **median Gender Pay Gap is -3.59%**, with median hourly pay of **€24.90 for women versus €24.05 for men**
- Both the **mean (-0.69%) and median (-3.59%) gaps are close to zero**, indicating a positive overall pay position
- Female mean hourly pay in **office-based roles increased by 7%**, including specialist, management and VP roles

$\overline{x}$

MEAN HOURLY GAP

-0.69%

Near parity overall

$\tilde{x}$

MEDIAN HOURLY GAP

-3.59%

Median favours women

Mean and Median Hourly Gender Pay Gap

Mean Hourly Pay Gender Pay Gap

The difference between the average hourly pay of women and men across our workforce.

- WaterWipes™ Ireland's mean Gender Pay Gap is -0.69%, showing that average hourly pay for women and men is very closely aligned
- The gap is small and reflects near pay parity overall, with last year's mean gap was also relatively low at 1.25%

WHAT INFLUENCES THE MEAN GAP?

The overall figure does not mean every employee group has the same pay outcome. Differences can exist across roles, grades and job levels, which can influence the overall Gender Pay Gap

- Within Production & Warehouse, a structured salary framework supports a consistent approach to pay across levels
- Work is ongoing to extend a similar salary framework across the wider organization, supported by Pay for Performance and Job Architecture
- Our Workforce is approximately 40% women and 60% men, and this workforce mix also influences the overall result

Median Hourly Pay Gender Pay Gap

The difference between the middle point (median) hourly pay of women and men.

- The median Gender Pay Gap is -3.59%, compared with -10.12% last year, showing a more balanced position year on year
- The negative gap means the median hourly rate for women is slightly higher than that for men

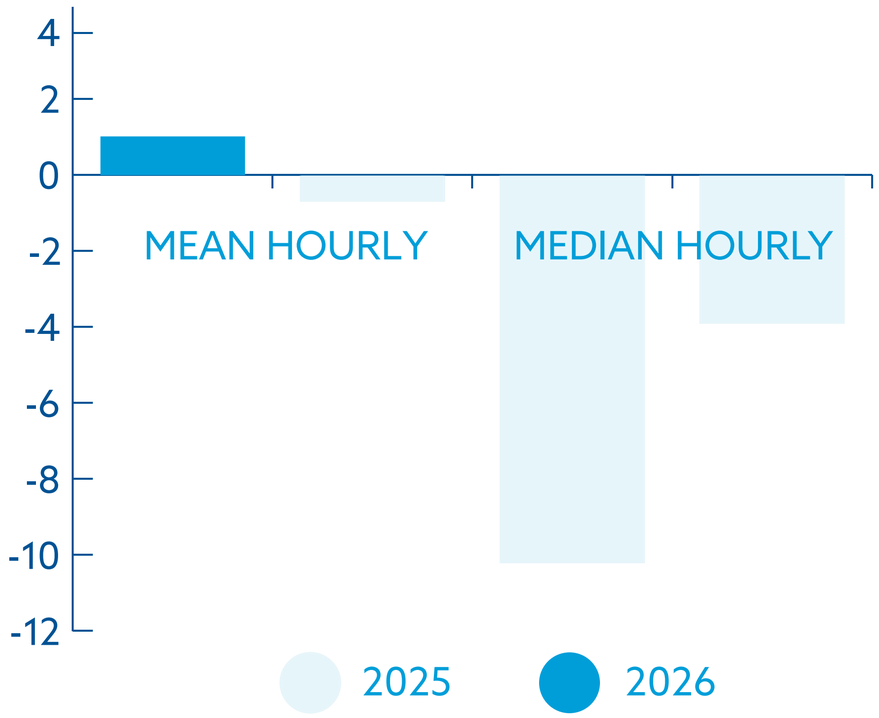
WHAT INFLUENCES THE MEDIAN GAP?

The median gap is influenced by the mix of women and men across different roles and pay levels, particularly entry-level and operational roles. Factors such as length of service, experience, salary progression and specialist skills can also influence the result

- For part-time employees, a Gender Pay Gap can not be calcu8lated as there are currently no male employees working in this category
- For temporary employees, the median gender pay-gap is -79.99% as compared to -61.3% last year. This is largely influenced by role mix: most of the 8 female employees in this category are in specialist / management role as compared to 23 male employees those are in core production roles

Hourly pay is close to parity

Negative values indicate that hourly remuneration is higher for women.



$\overline{x}$

-0.69%

MEAN HOURLY

$\tilde{x}$

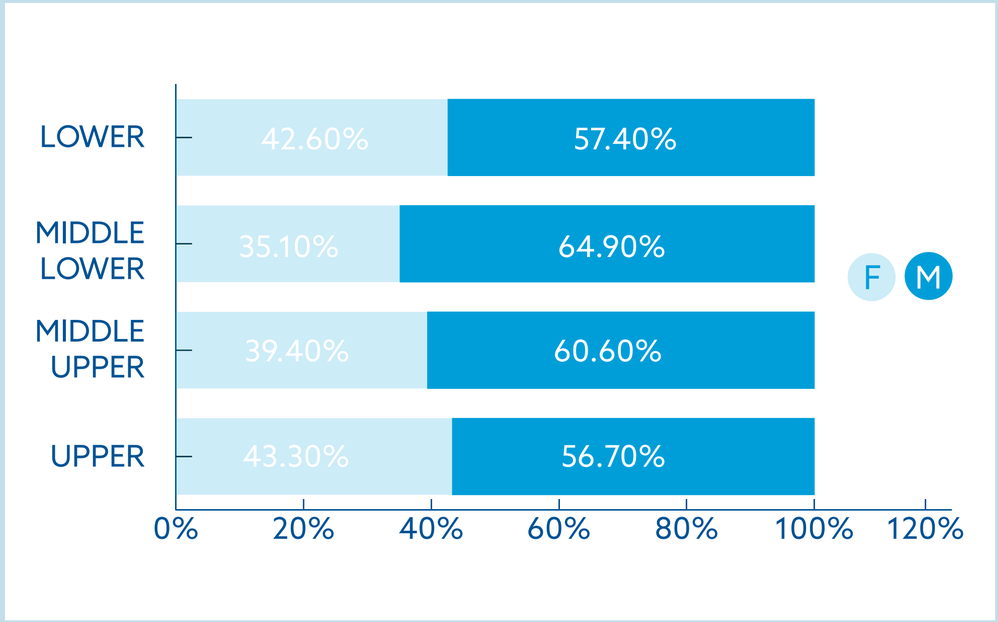
-3.59%

MEDIAN HOURLY

The mean moved closer to zero. The median narrowed materially, from -10.13% to -3.59%

Gender Distribution by Pay Quartiles

- There are less female employees to male employee across the four quartile ranges within WaterWipes™
- Within the ''lower'' and "middle lower'' quartiles, the majority of roles are production operatives, and this is heavily male dominated on day and night rotating shift patterns
- The Middle Upper quartile comprises of mainly three job families: Production & Warehouse, Specialist, and management roles. This pay quartile has the most balanced representation, with women representing 39.4% and it has greater female representation in specialist and management roles at this pay level
- In the ''Upper" pay quartile, consists of Management, Vice President & Leadership roles. There is a higher representation of males compared with females on the snapshot date which is similar to previous year



FEMALE REPRESENTATION

F

MIDDLE UPPER	39.40%
UPPER	43.30%
LOWER	42.6%
MIDDLE LOWER	35.10%

Priority: strengthen the pipeline into higher-paid roles and monitor progression from lower-middle.

Pay & Bonus

Understanding bonus participation and the factors that influence bonus outcomes

Bonus Participation

A higher proportion of women received a bonus during the reporting period

F **57% women**

M **34% men**

What influences bonus outcomes?

Bonus participation is higher among women
57% of women received a bonus compared with 34% of men

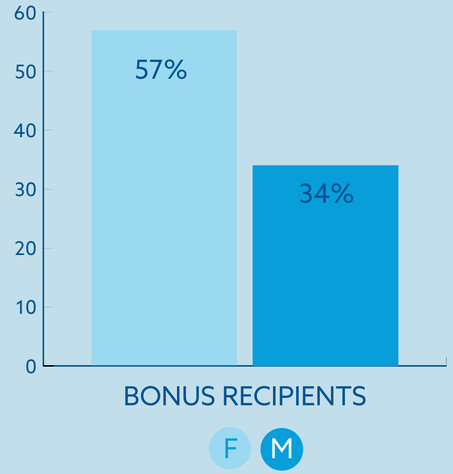
Bonus amounts vary across the organisation
Bonus values can differ depending on role, job level and participation in different bonus schemes

Senior and leadership roles can influence the overall result
Individual bonus values tend to be higher at more senior levels, which can impact the overall bonus figures

Working patterns and leave can also have an impact
Bonus awards are linked to time worked during the relevant period, so long-term leave (e.g. family leave or other leave types) can reduce bonus payout for the year

2027 focus: test bonus outcomes by PayZone/job level, eligibility, rating, joiner status and award value

Bonus Recipients (%)



Bonus Gap 2026

MEAN BONUS GAP

$\overline{x}$ **48.05%** IN FAVOR OF MEN

MEDIAN BONUS GAP

$\tilde{x}$ **10.60%** IN FAVOR OF MEN

These measures compare bonus payment across the overall employee population and are influenced by the mix of roles, seniority and bonus arrangements

Looking ahead
We will continue to review bonus outcomes by job level, eligibility, rating, joiner status and award value to better understand the factors influencing bonus outcomes

Bonus Pay Analysis

- Bonus is part of our Total Rewards programme, “Life”. All permanent employees, except Production and Warehouse colleagues, are eligible to participate, subject to the eligibility criteria (which applies equally to men and women)
- Bonus opportunity is linked to job category and supported by a clear framework and policy
- This year, 56.58% of women and 34.36% of men received a bonus
- The mean bonus gap this year is 48.1% in favour of men, mainly driven by bonus outcomes at Specialist and Leadership levels. The gaps at Management (-17.96%) and VP (-45.6%) levels favour women
- The Gender Pay Gap in the Leadership category has narrowed this year (reduced to 58.6% v 100% last year). There has been hiring of women in leadership / management roles and focus is on balancing the bonuses amongst men and women leaders
- The Leadership bonus gap has narrowed this year to 58.6%. More women have joined leadership and management roles, with greater focus on balancing bonus outcomes
- The Specialist bonus gap reduced to 36.08%, from 56.78% last year. A higher number of new women in Specialist roles joined the organization, however, some were not yet bonus-eligible, which continued to affect the bonus gap in this category
- From next year, WaterWipes™ will introduce Job Architecture, bringing better clarity and consistency to how roles and levels are defined and supporting fair, gender-neutral reward decisions



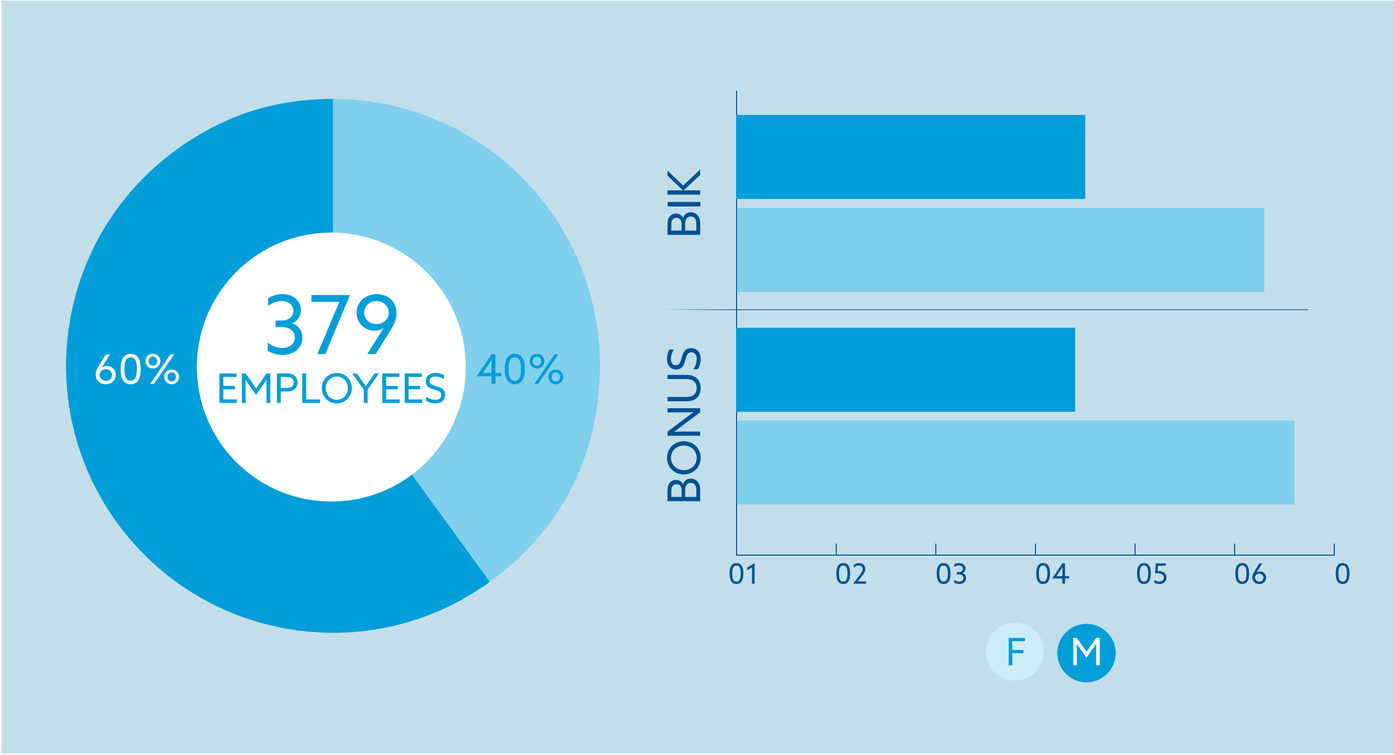
56.58%
received a bonus this year



34.36%
received a bonus this year

Workforce and reward participation overview

The snapshot population comprises 379 employees: 152 women and 227 men.



Women have higher participation in both bonus and BIK. Participation does not indicate the value of awards received

Benefit-in-kind participation

What to say

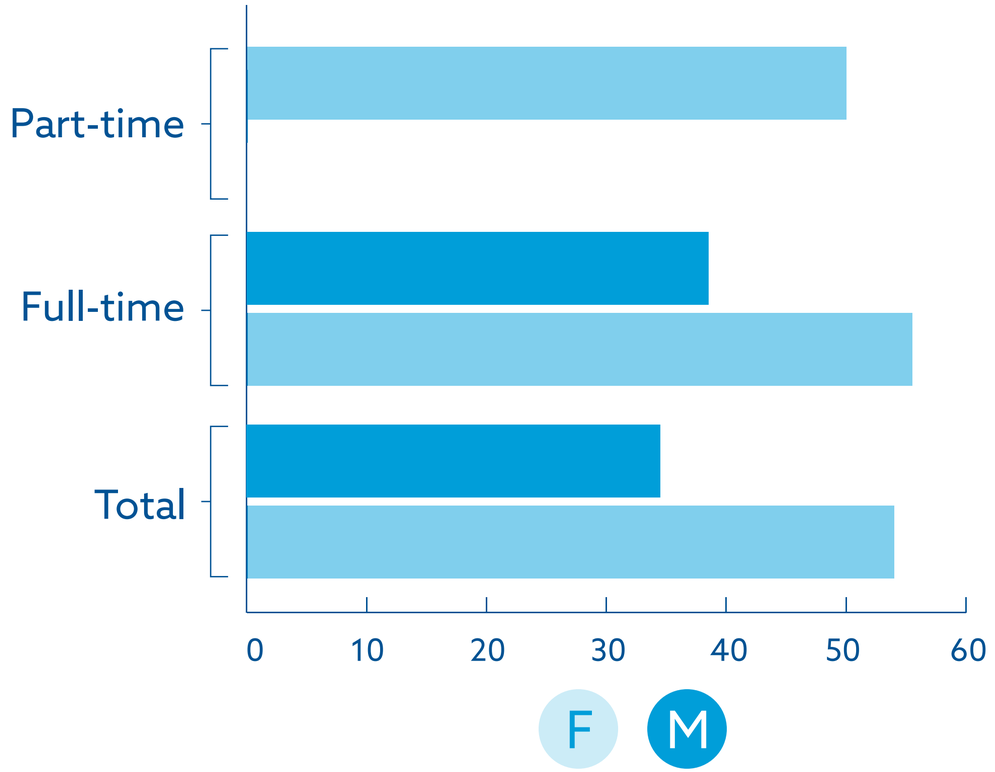
- BIK predominantly relates to health insurance (voluntary plan)
- 53.95% of women and 35.24% of men received BIK
- These figures show take-up, not monetary value
- Male part-time is N/A because there is no comparator
- This can be explained by a higher proportion of males joining the organisation during the reporting period, the vast majority of which chose not to join our healthcare plan

Health Insurance **Main BIK** Voluntary

35.24% Men **receive BIK**

53.95% Women **receive BIK**

N/A **Male Part-time** No Competitors



Summary Analysis

- Our -0.69% Gender Pay Gap reflects near pay parity. Our focus is on sustaining this progress through balanced representation, a strong talent pipeline and equal opportunities for career growth
- We remain committed to equity, strengthening representation at mid-to-senior levels, maintaining transparency and embedding sustainable, inclusive practices

A gap this small in WaterWipes™ reflects:

- Our strong pay equity practices, which is further strengthened by Job Architecture and is in line with preparation for pay transparency
- Our consistent application of job evaluation and salary structures
- Our commitment to balanced representation in key roles and levels
- Effective performance and promotion processes that are broadly equitable
- our commitment to develop female representation in future leadership pipelines and thoughtful consideration to succession planning

What is working

- Mean hourly gap is close to parity at -0.69%
- Median narrowed to -3.59%
- Women have higher bonus and BIK participation

What Needs Attention

- Mean bonus gap is 48.05% in favor of men
- Women remain below 50% in every quartile
- Temporary gaps are sensitive to role mix

2027 Priorities

Convert the 2026 results into a focused governance and action plan

1.

Reward Strategy

Continue with body of work of developing a global reward strategy to define how we reward people in a fair, competitive & sustainable way across the globe. Next year will focus on our Bonus & Benefits framework

2.

Embed Job Architecture

Embed Job Architecture across the organisation to ensure we have a defined career and grading framework part of everyday people decisions

3.

Pay 4 Performance

Pay 4 Performance being introduced in 2027 to ensure we create a fair and transparent link between performance, contribution and reward, ensuring pay investment supports a high-performance culture and business outcomes

Success measure:

sustain hourly near-parity while materially reducing the bonus value gap