



Gender Pay Gap Report 2026



Contents

What is the gender pay gap?	3	Promotions	15
Our entities	4	Coaching and mentoring	16
About this report	5	Performance	17
Gender pay gap overview: combined entities	6	Flexible working	18
Data insights	9	Listening	19
Our Family Friendly commitments	12	Our engagement survey	20
Development and progression	13	Making good decisions	21
Senior Leadership Programme	14	Reporting statement	22

What is the gender pay gap?

The gender pay gap is the difference between the average pay of men and women in an organisation.

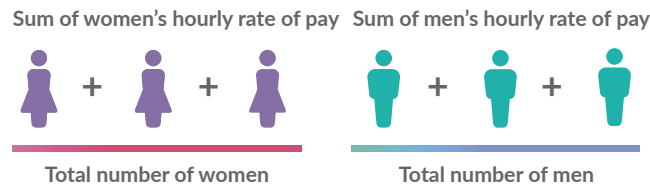
Whilst none of our entities are at the threshold of 250 employees to require us to report our Gender pay gap, we feel that it is important to demonstrate transparency. Therefore we are continuing to report our figures voluntarily.

The gender pay gap is different from equal pay. Equal pay is a legal obligation for men and women to receive equal pay for equal work. This report includes information on hourly pay across a range of metrics taken at a specific snapshot date within the reporting year.

The snapshot date for this report is 5 April 2025.

Mean gender pay gap

The mean figure is the difference between the average hourly pay for women compared to men on the snapshot date.



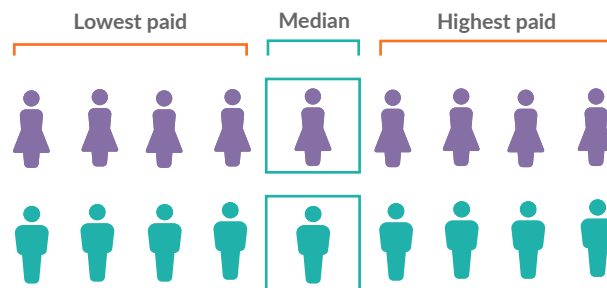
Proportion of males and females receiving a bonus

This is the percentage of males and females receiving a bonus in the 12 months prior to the snapshot date.



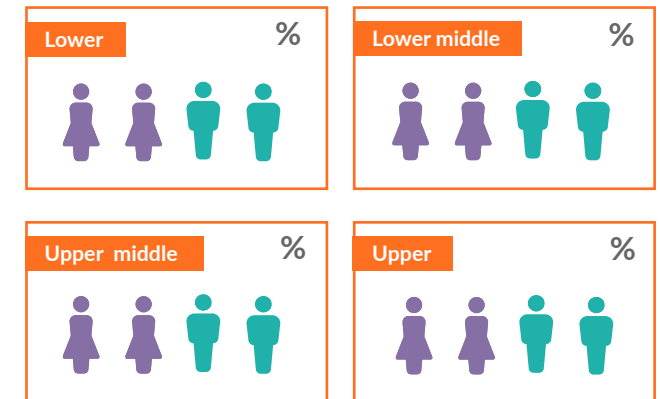
Median gender pay gap

This represents the mid-point of all employees in a particular area. If you lined up all male and female employees separately and from lowest to highest, the median is the person exactly in the centre. The difference is calculated by comparing these two mid-points.



Proportion of males and females by pay quartile

This demonstrates the percentage of males and females in four quartiles: lower, lower middle, upper middle, and upper.



Our entities

Whilst none of our entities are at the threshold of 250 employees to require us to report our Gender pay gap, we feel that it is important to demonstrate transparency in our approach to pay and to start reporting now pending future growth.

Number of employees



*The operational and client facing side of our business

**The employing entity of our partners

About this report

Transparency is essential to real progress. That's why, last year, we chose to publish our gender pay gap figures even though we weren't required to.

This year, we're doing the same. This report shows the full story: where BKL stands today, what the data is telling us, and the actions we're taking to keep moving in the right direction.

You'll see the progress we've made, the challenges we're addressing, and the initiatives that matter most to our people. And because gender equality is rooted in how we support and develop talent, you'll also read how our approach to learning, career pathways and leadership is helping to level the playing field for everyone at BKL.

Pay is only one part of the picture. We're focused on enhancing the overall employee experience, ensuring our people feel recognised, empowered, and supported when it matters most.

This isn't just about reporting numbers; it's about supporting people. We want everyone at BKL to enjoy equal opportunities to thrive. The insights this report provides will help us do more and do the right thing.

Lee Brook

CEO



Gender pay gap overview

COMBINED ENTITIES

Headcount



408 PEOPLE



195 (48%)

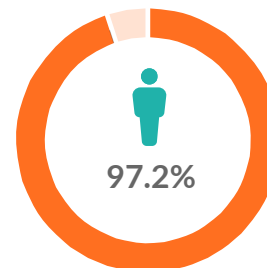
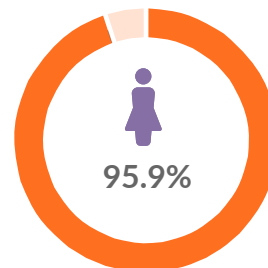


213 (52%)

	Mean	Median
Hourly pay	14.9%	6.1%
Bonus pay	-10.3%	0.0%

	Women	Men
Lower	46.0%	54.0%
Lower middle	52.0%	48.0%
Upper middle	56.0%	44.0%
Upper	35.6%	64.4%

Receiving a bonus (%)



Working patterns

	Women	Men
Part time	9.6%	3.4%
Full time	38.2%	48.8%

Gender pay gap overview

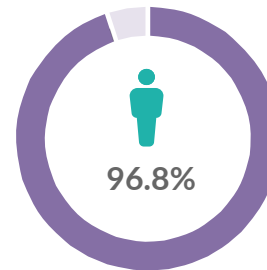
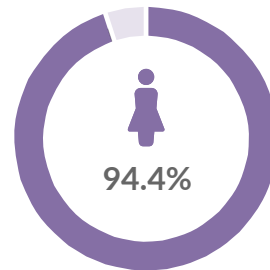
COMBINED ENTITIES

Our entities

Berg Kaprow Lewis LLP

	Mean	Median
Hourly pay	4.2%	2.8%
Bonus pay	-111.2%	0.0%

Receiving a bonus (%)

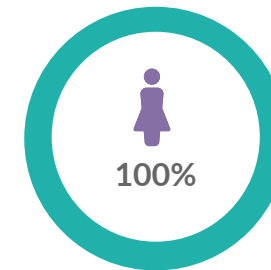


	Women	Men
Lower	44.6%	55.4%
Lower middle	47.4%	52.6%
Upper middle	45.6%	54.4%
Upper	43.9%	56.1%

Wilson Wright LLP

	Mean	Median
Hourly pay	2.8%	-1.0%
Bonus pay	25.2%	0.0%

Receiving a bonus (%)



	Women	Men
Lower	59.4%	40.6%
Lower middle	53.1%	46.9%
Upper middle	56.3%	43.7%
Upper	56.3%	43.7%

Since 1 September 2025, Wilson Wright LLP has traded as BKL.

Gender pay gap overview

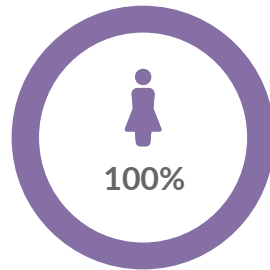
COMBINED ENTITIES

Our entities

CFPro Ltd

	Mean	Median
Hourly pay	21.3%	26.7%
Bonus pay	0%	0%

Receiving a bonus (%)

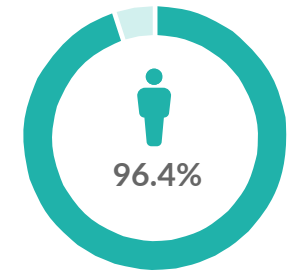
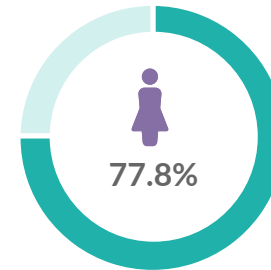


	Women	Men
Lower	100%	0%
Lower middle	100%	0%
Upper middle	50%	50%
Upper	50%	50%

Bridge UK Bidco Ltd

	Mean	Median
Hourly pay	-28.8%	-23.3%
Bonus pay	39.7%	0%

Receiving a bonus (%)

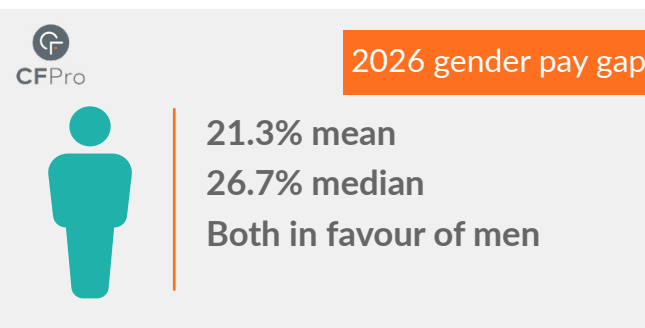
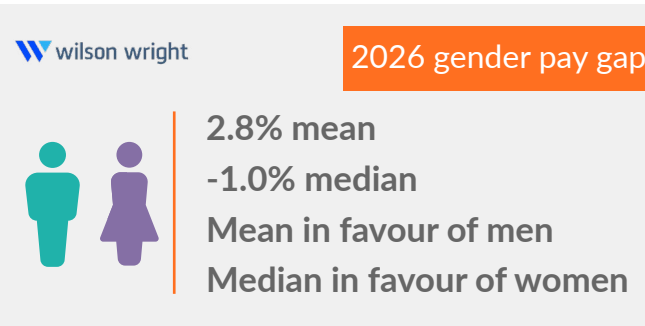
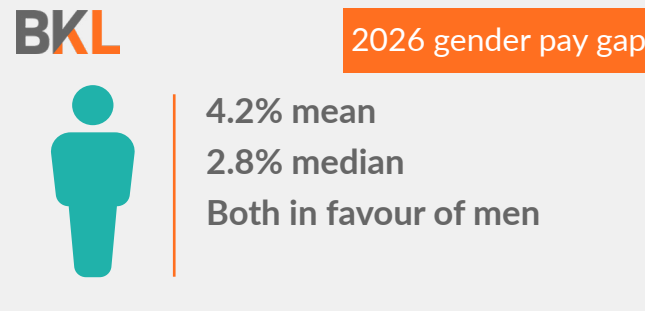


	Women	Men
Lower	0%	100%
Lower middle	11.1%	88.9%
Upper middle	20%	80%
Upper	66.7%	33.3%

Data insights

We know people read gender pay gap reports to check two things: are we being open, and do the numbers add up to a fair story? That's the spirit of this update. We're sharing the figures, the reasons behind them, and what we're doing next.

At Berg Kaprow Lewis, this year's gender pay gap is 4.2% on the mean and 2.8% on the median, both in favour of men. Wilson Wright is close to level overall, with a mean of 2.8% in favour of men and a median of 1.0% in favour of women. CFPro shows higher results (21.3% mean and 26.7% median, both in favour of men) because it's a small, senior team where a few roles have a big effect and the gap rose year on year after a senior leaver changed the mix.



Across BKL, women are represented at all levels. The pay quartiles are close to 50:50: women make up 44.6% of the lower quartile, 47.4% of the lower middle, 45.6% of the upper middle and 43.9% of the upper quartile. That balanced shape is a strength. The current gap at BKL reflects the share of women in the very highest-paid leadership roles, which is lower than at mid-levels.

We are focused on progression into senior roles. During this reporting period, we promoted two women to associate director, and 45% of all promotions went to women. This is the direction we want to keep moving in. We also introduced promotions panels this year to support fair and consistent decision making and to reduce individual bias.

But this is about more than promotions. It's about creating the conditions for women to thrive: clear pathways into senior roles, supportive line management, flexibility where it's needed, access to stretch opportunities and meaningful feedback. Later in this report, we show the full gender split across every role at BKL, which helps us track where women and men are represented and where we need to focus next. Our goal is to keep strengthening the environment that supports women's progression over time, not just at formal promotion points but throughout their careers.

Data insights



Partners at BKL

This year, the gender pay gap for partners at Bridge UK Bidco leans towards women. This reflects how partner reward is structured and how our partner group is made up, rather than any unfairness in how reward is applied.

We have a mix of former equity partners and non-equity (or newer) partners. Former equity partners who later became employees still hold a larger equity stake from their time in the LLP. That equity doesn't show up as salary, but it does mean they would receive a bigger share if there is a capital event (for example, a sale or similar).

Newer partners may receive a higher base salary and are awarded sweet equity, which lets them share in the future growth of the business rather than past value. Reported pay figures look only at salary paid in a given year, not long-term equity. This means the averages can change from year to year depending on who sits in each group. In some years this may skew towards women, and in others towards men. This reflects timing and structure, not differences in overall reward or fairness. In the next section, we explain equity in more detail and how we make sure it is awarded fairly and consistently across the business.



Equity at BKL

When the business took private equity investment, we recognised long-term contribution by creating longer-term incentive arrangements for former LLP partners using ordinary and preference shares. Those former partners typically hold a larger stake because they had been with the business longer, helped grow it over many years, and played a key role in getting it to where it is today. At the point of investment, many also chose to reinvest a substantial part of their own proceeds rather than taking it all out, which helped make ownership opportunities available to colleagues. As a result, differences in potential upside reflect when people joined and how long they have contributed, not different reward for the same work.

To make sure this is still fair across the whole business, there are different ways people share in success. Sweet equity is used mainly for new partners joining after the investment, so they can benefit from future growth in a way that reflects their role and long term commitment. The Employee Benefit Trust (EBT) is broader and, under the BKL framework, awards shares to colleagues across the business down to qualified senior level, based on role, contribution and performance. All awards sit within clear guidelines and are approved by the Remuneration Committee, to ensure they are applied consistently and fairly.

Data insights



Bonus & commission

BKL does not run a discretionary bonus scheme. We do, however, operate a commission scheme and pay referral bonuses for recruitment.

Everyone is eligible to participate when they win work under the scheme rules. In this reporting period, we saw a large swing in the bonus numbers in favour of women at BKL because some colleagues had a particularly strong year and earned commission. The reporting rules count that commission as “bonus”, so it shows up in the bonus gap even though it reflects performance under a published scheme that is open to all.

This sits alongside the equal, one-off Christmas voucher we gave to everyone in December 2024 which also appears as “bonus” under the rules. The voucher was the same for all colleagues and not performance-based.

Where you see a swing in the bonus figures at Bridge UK Bidco, this reflects one-off commission payments made in the period. Bridge UK Bidco is the employing entity for our partners, and the population is small, so a single commission event can move the averages.



Our Family Friendly commitments

Life doesn't stop during working hours. That's why we're committed to helping our colleagues thrive, not just in their careers but in every aspect of their lives.

In addressing the gender pay gap, we recognise that women are disproportionately impacted by care and childcare responsibilities. Our Family Friendly Guide represents the action we've taken to create a workplace community where everyone can succeed. It's more than a set of policies: it's a promise to stand by our people during all the moments that matter.

How we're making a difference

- **26 weeks' full pay for maternity and adoption leave**, so starting or growing a family doesn't mean choosing between income and care.
- **Kinship leave**, matching the support offered to primary carers, because all families deserve respect and recognition.
- **Four weeks' secondary carer leave**, double the statutory minimum, to ensure partners can share in these life changing moments. We have ambitions to do more here.
- **One week of paid carers' leave** to support loved ones when they need it most.
- **Three days of grandparental leave**, acknowledging the vital role grandparents play in family life.
- **12 weeks' fully paid neonatal care leave**, provided in addition to parental leave, to support parents through unexpected challenges.
- **Compassionate leave** for those experiencing pregnancy loss.

In 2025 we were accredited at Gold standard by Kinship, the leading kinship care charity in England and Wales.



Development and progression

Our commitment to doing the right thing shapes how we support people across BKL and ensures that development pathways are clear, consistent and accessible. We're working to ensure that all colleagues have fair access to progression and feel confident in how their careers can develop at BKL.



In our previous report, we committed to:



Beginning to embed our Senior Leadership Programme



Creating consistent roles and responsibilities across BKL



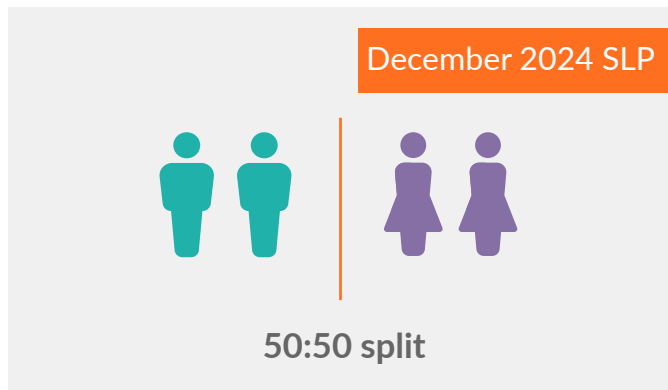
Opening DFK International's Women in Leadership Mentorship Programme (DFK IWIL) to all colleagues

As well as making progress in these areas, we've stayed focused on wider support for talented colleagues, keeping the gender pay gap in mind.



Senior Leadership Programme

We launched our first Senior Leadership Programme (SLP) in December 2024. The cohort wasn't intentionally balanced by gender, but the resulting 50:50 split reflects the strength of our talent pipeline and our commitment to equitable access to leadership opportunities. We're also proud that three colleagues from this cohort have since been promoted to partner.



What stood out to me about the SLP was how personal and reflective it felt. It helped me develop a leadership style that felt authentic to me, rather than feeling I had to fit a particular mould. As I worked through the programme, I gained a clearer sense of the areas I wanted to develop and the strengths I already had, which helped me to understand when the timing was genuinely right for me to step into the partner role. I approached partner promotion with more confidence and a clearer sense of where I could make the greatest impact. The SLP is a great example of how BKL is supporting emerging leaders with an approach that recognises leadership can, and should, look different from person to person.

Kate Gott - Partner, Corporate Tax



Promotions

2025 promotions



45% of promotions went to women

Promotion process

The promotion process at BKL sets out what is expected, how decisions are made and what support is available throughout the process. We use clear criteria, a career development plan and a panel of senior leaders from across the business, so no promotion is reliant on one person's view. Decisions reflect a holistic colleague's contribution, values and readiness for their next step.

All internal opportunities are managed using consistent, objective and evidence based assessment methods that are aligned with our external recruitment processes. Eligibility criteria are applied consistently, with clear requirements around performance, conduct and role readiness, and any exceptions require senior approval. Vacancies are visible to all employees via our website and regular internal emails.



During 2025, 45% of promotions went to women. The below table illustrates the split of women across every level.

	Women	Men
Junior	43%	57%
Semi Senior	40%	60%
Senior	53%	47%
Assistant Manager	58%	42%
Manager	61%	39%
Senior Manager	45%	55%
Director	47%	53%
Head of Department	43%	57%
Partner	24%	76%
C-Suite	25%	75%

Coaching and mentoring

DFK is a global alliance of accounting firms, including BKL, working closely together across 90+ countries. By expanding access to DFK's IWIL Mentorship Programme to all female colleagues, we've opened up valuable learning opportunities.

Colleagues have access to a range of coaching and mentoring opportunities, from connecting with experienced leaders inside the business to taking part in structured external programmes. This grounds their development in real world experience, meaningful conversations and similar journeys.

Some moments in a career can feel particularly overwhelming. We offer parental coaching to make returning from maternity or paternity leave feel supported and manageable.



The IWIL mentoring programme has been a powerful source of support and confidence-building. Having a mentor outside BKL created space for honest reflection and practical guidance. It's also kept me accountable, making sure what I say and what I do are aligned, which has been both grounding and motivating. It's a refreshing, genuinely valuable experience, and I look forward to each session.

Laura Snow – Head of People Strategy & Engagement

Performance



Our approach is built around three key moments in the year:



A performance check-in (summer) which focuses on clarity of objectives and outcomes



A performance check-in (autumn) which supports career development



An annual review (spring) which brings everything together and sets goals for the year ahead



We hold performance panels where managers discuss feedback and expectations across their teams, rather than relying on one perspective. We also track gender-related patterns in our reporting on performance data, to identify any disparities or gendered language early.

As part of our commitment to creating consistent roles and responsibilities across BKL, we're developing a shared framework that sets out what success looks like at every level, in every department. This shared view of what good performance looks like – in terms of skills, behaviours and development goals – builds confidence, supports progression and gives managers the clarity they need to support growth in a consistent way.

Flexible working

Closing the gender pay gap is about creating a culture where barriers are removed and everyone can thrive. Our approach to flexible working is central to this. It's something we're proud to keep championing, even as others step back.

Flexibility at BKL isn't just about splitting time between home and the office. It's about giving people choices that respect their roles in life outside work.

We trust our people to manage their time and responsibilities, and we support them with the tools, technology, and guidance they need to succeed. We see every day how this supports wellbeing and performance.



How we support flexible working



Our Take 10 Policy, enables colleagues to work up to 10 days per year from an approved international location



Flexitime allows people to adjust their start and finish times



Our approach to remote working, including fully remote colleagues based in several countries, is built on trust, accountability and outcomes



We also support part-time roles, job shares, and permanent changes to working patterns

Listening

Listening is a core part of our culture because every voice helps us move forward. We've created simple, meaningful ways for people to tell us what it's like to work at BKL.

Although we choose participants for our listening sessions at random, we always check that the group reflects the diversity of our firm. This helps ensure we're hearing a wide range of experiences and perspectives.

How we gather feedback



Engagement surveys

While these play an important role at BKL – we've shared the results of our latest survey on page 20 – we don't rely on them to understand people's experiences at BKL.



Coffee & Conversation

In these smaller group settings, there is no agenda and anyone can put forward feedback and ideas. Since April 2025, our Chief People Officer and CEO have held 21 of these chats and 120 people have taken part.



Listening Sessions

These are slightly more structured sessions that follow an agenda, enabling us to understand current sentiment around changes in the business. Since these started in July 2025, we've held seven and 65 colleagues have attended. Our Chief People Officer attends each Listening Session alongside a member of the Executive Committee.






Catchups with new colleagues

When both a candidate and BKL have invested considerable time in their journey from applicant to colleague, it matters that we get their experience right. A member of our People & Culture team meets with every new colleague after their first three months and their first six months. Between July and January, we held six of these catchups covering 70 new colleagues, grouped by the quarter when they joined.

Our engagement survey



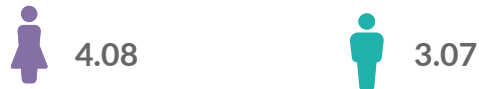
Our latest engagement survey (August 2025) covered three categories:

-  1. My experience at BKL
-  2. How I am supported to do my job
-  3. My growth and development

It returned an overall mean score of 3.81 out of 5.

In our 2025 Gender Pay Gap Report, we highlighted the importance of understanding how experiences differ across diversity groups. HiBob, our HR system, enables us to review engagement outcomes by gender. Individual responses are anonymous. This engagement survey data shows very little difference between the overall experience of men and women at BKL, as illustrated by these key questions:

I feel comfortable being myself at work



I feel valued and recognised for my contributions



I know what is expected of me in my role



I feel optimistic about my future at BKL



Paying attention to gender disaggregated data gives us the insight we need to protect fairness, transparency and a consistent experience for everyone as BKL grows. Even when differences are small, monitoring this data helps us identify changes early, ensures that colleagues' experiences remain equitable and supports the trust people place in us to create a workplace where everyone can thrive.

Making good decisions

We care about creating an organisation that thinks about the way it makes decisions, and whether those decisions are for the greater good of our people and our business.

In our 2025 Gender Pay Gap Report, we committed to embedding governance, ethics and risk into our everyday practices across the business, including our induction programme. In October we added a new part to our induction aimed at helping new colleagues understand the type of impactful culture we're working to build.



Our induction sets the tone for how decisions are made at BKL. It's about adjusting our pace, challenging assumptions and making fair choices, not just doing what's fastest or what's always been done.

That matters for our gender pay gap because pay differences rarely come from one big decision. They build up over time through everyday choices about hiring, promotion, performance and reward. Bias, often unintentional, can creep in if those decisions aren't properly thought through.

By embedding good decision-making into our culture from day one, we help people recognise bias, ask better questions and think about who might be affected by their choices. Over time, this supports fairer outcomes and helps reduce the factors that contribute to the gender pay gap.



Reporting statement

I can confirm that our gender pay gap figures have been checked to ensure complete accuracy and have been formulated using the mechanics set out in the gender pay gap reporting legislation.

Greg McAuliffe

Chief People Officer

