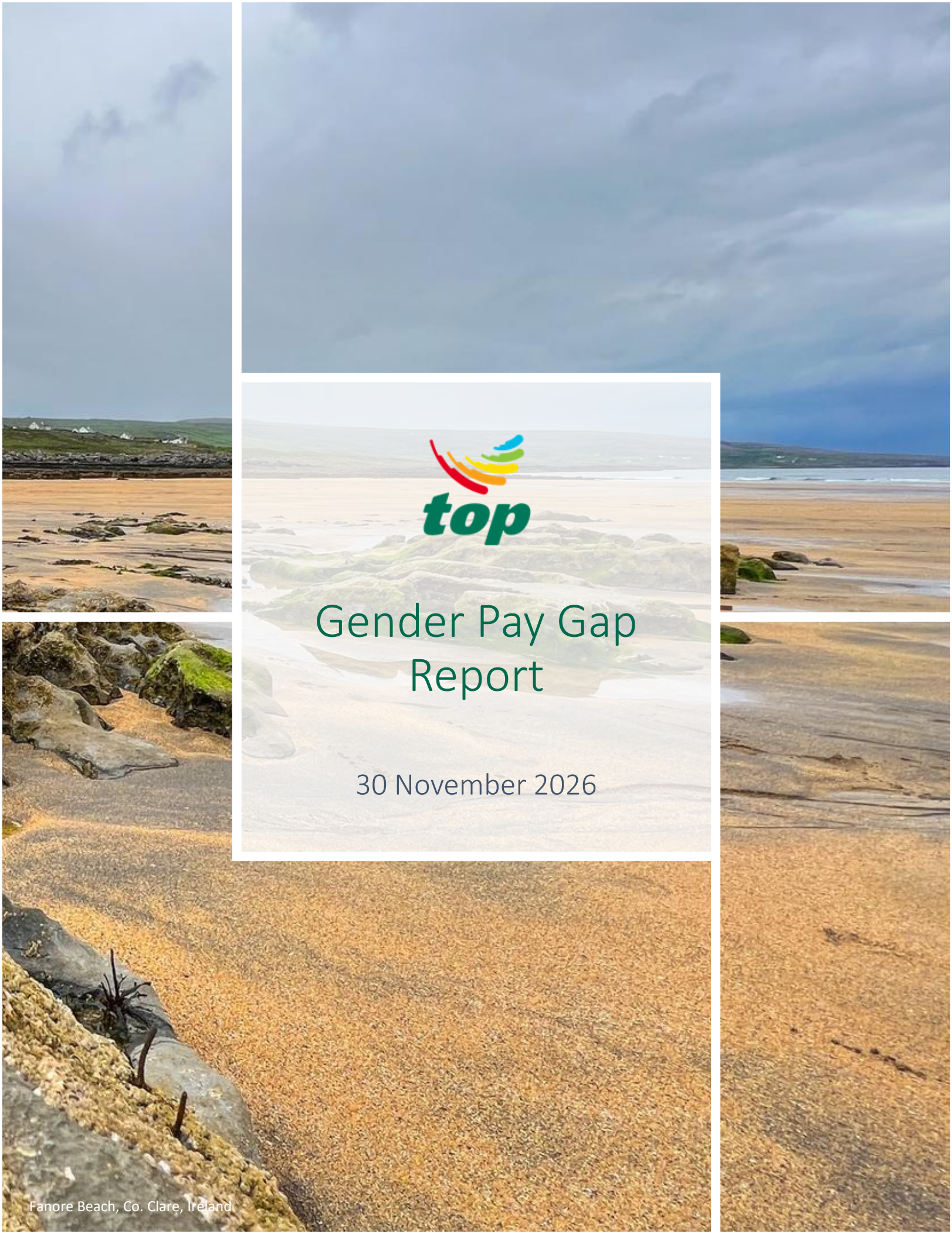

Gender Pay Gap Report

30 November 2026

Fanore Beach, Co. Clare, Ireland

Gender Pay Gap Report 2026

Introduction

Top Oil remains committed to rewarding all employees fairly and equitably, with equal pay for the same or equivalent work.

We continue to attract a diverse range of candidates and uphold robust recruitment practices that support the selection of the most qualified individuals and those best suited to each role.

Gender pay gap reporting measures the difference in average earnings between male and female employees across an organisation.

It is important to note that the gender pay gap is distinct from equal pay. While equal pay relates to ensuring that men and women receive the same remuneration for performing the same or equivalent work, the gender pay gap reflects the overall distribution of employees across different roles, levels, and functions within an organisation.

This report focuses specifically on the gender pay gap and should therefore be considered separately from equal pay. Top Oil remains committed to promoting fairness, equity and inclusion in all aspects of employment and reward.



Summary of results

On 30th June 2026, Top Oil employed 479 people with females continuing to account for over half of the workforce (255 female and 224 male).

During the reporting period, our gender pay gap analysis identified a mean pay gap of 30.2% and a median pay gap of 32.9%. When interpreting these results, it is important to consider the diversity of roles across our organisation, which includes frontline convenience retail employees, highly skilled ADR drivers, terminal operations personnel, sales professionals and corporate support teams.

This varied workforce composition influences our overall gender pay gap results. When analysed separately, our convenience retail business reported a mean pay gap of -0.2%, demonstrating a positive variance and reflecting the higher proportion of flexible retail roles within that part of the organisation.

Excluding the convenience retail business, the overall mean gender pay gap reduces to 21.1%. At the reporting snapshot date, female representation across all management levels had increased to 44.6% compared with the prior year, representing continued progress in strengthening gender diversity within leadership positions.

While this is an encouraging outcome, attracting female talent into supply, terminal operations, and professional ADR driving roles remains an ongoing challenge.

Women continue to be more highly represented in flexible convenience retail positions, with 168 of our 255 female employees working within the convenience retail business. This occupational distribution continues to influence our overall gender pay gap results.

The mean bonus gap of 30.8% is primarily driven by bonus eligibility arrangements, as bonus schemes do not apply to all convenience retail roles, which is common practice within the sector.

We remain committed to supporting flexible and part-time working arrangements across the organisation, enabling employees to balance their professional and personal responsibilities while contributing to an inclusive and supportive workplace culture.

These opportunities are particularly attractive to many female employees and contribute to a higher proportion of female representation within the lower two pay quartiles.

In relation to benefits-in-kind, Top Oil provides all employees with a range of non-cash benefits as part of its overall reward package. These benefits include access to the Employee Assistance Programme, annual holiday gifts and other employee wellbeing initiatives.

Pay Gap Results	Mean	Median
All Employees	30.2%	32.9%
Part-time Employees	7.3%	-0.4%
Temporary Employees	54.4%	-2.2%
Bonus Gap	**Mean**	**Median**
All Employees	30.8%	-39.3%
Bonus & Benefit in Kind (BIK)	**Female**	**Male**
% Receiving Bonus	32.5%	58%
% Receiving BIK	100%	100%
Pay Quartiles	**Female**	**Male**
Quartile 1: 0%-25% (Lower)	64.2%	35.8%
Quartile 2: 25-50% (Lower Middle)	65%	35%
Quartile 3: 50%-75% (Upper Middle)	52.1%	47.9%
Quartile 4: 75%-100% (Highest)	31.7%	68.3%

Actions we are taking

Creating a positive and inclusive employee experience remains a priority at Top Oil. We are committed to ensuring that all employees feel valued, supported and connected to the business. The following initiatives support these objectives:

Talent Acquisition



- We continue to evaluate our recruitment practices to remove barriers and create equal opportunities for all candidates, regardless of gender, background or other personal characteristics. To attract a diverse range of talent, we promote vacancies through multiple channels, including our company intranet, recruitment platforms such as LinkedIn and Indeed, and social media networks including Facebook and Instagram.
- We encourage employees at every level of the organisation to participate in learning and development initiatives. Our commitment to fostering internal talent has resulted in several promotions across the business during the year.

Talent Development



- The Core Leadership Development Programme remains central to our people development strategy, supporting employees in achieving their career aspirations while strengthening our leadership pipeline and increasing representation across all organisational levels.
- Our company's Career Framework Programme continues to be phased in across the organisation, with Ireland planned for a future phase. This framework will provide greater transparency around career pathways, enabling employees to better understand progression opportunities and plan for long-term career success.
- Our compensation framework is designed and managed in a fair, consistent and transparent manner, aligned with our corporate job architecture. This framework supports equitable pay practices and helps ensure consistency across the organisation.

Inclusive Culture



- To promote objective and inclusive decision-making throughout the employee lifecycle, all people leaders and HR team members complete unconscious bias training.
- We continue to provide a hybrid working model for eligible employees, offering flexibility through a combination of remote and office-based working arrangements.
- Our All-In Employee Resource Group, made up of volunteers from across the organisation, plays an important role in fostering an inclusive culture by ensuring diverse perspectives and experiences are valued, represented and heard throughout the business.

Please direct any queries on this report to wayne.ellis@irvingoil.com