

Please note : This document takes into account all the company exceptions implemented by Flutter Entertainment plc in Bosnia and Herzegovina on the Sharesave RoW (excludes UK & IOM).



Bosnia and Herzegovina - Tax Guide

Sharesave RoW (excludes UK & IOM)

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1. Introduction

The following is a summary of the tax treatment of a grant granted to you by Flutter Entertainment plc under the Sharesave RoW (excludes UK & IOM) (the "Plan"). This summary assumes that you have been resident in Bosnia and Herzegovina during the lifecycle of the grant.

The tax treatment as explained herein is intended as a guide only. It is limited to a general description of the national tax laws, and is not intended to address city, regional, or other local tax laws that may be applicable to you. It may not apply to your particular tax or financial situation, and we are not in a position to assure you of any particular tax result. Therefore, we recommend that you consult with your own independent tax advisor regularly to determine the consequences of taking or not taking any action concerning your options, and to determine how the tax or other laws in Bosnia and Herzegovina apply to your specific situation. This information was last reviewed in July, 2024.

2. Overview

Overview Table1

Grant	<ul style="list-style-type: none">• Option to purchase Flutter Entertainment plc shares in the future at a specified price.• You are not subject to taxation on equity at this point.• You are responsible for reporting the income.
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Vesting	<ul style="list-style-type: none"> You are not subject to taxation on equity at this point. You are responsible for reporting the income.
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Exercise	<ul style="list-style-type: none"> You will be subject to tax at this point. Taxable income is calculated based upon the appreciation between the grant price value and the fair market value (FMV) on exercise date. Flutter Entertainment plc is responsible for reporting the income. You are also responsible for reporting the income.
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Sale	<ul style="list-style-type: none"> The date you sell Flutter Entertainment plc shares. You are not subject to taxation on equity at this point.
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3. Tax Treatment

Summary Table2

	Grant	Vesting	Exercise	Sale
Income tax / Capital gains tax	No	No	Income tax payable at a flat rate of 10% (FBiH) or 8% (RS).	Yes (RS only)
Employee social tax	No	No	Pension and Invalid Insurance: Uncapped flat rate of 17% (FBiH) or 18.5% (RS). Health Insurance: Uncapped flat rate of 12.5% or 10.2% (RS). Unemployment Insurance: Uncapped flat rate of 1.5% (FBiH) or 0.6% (RS). Children Protection Insurance: 1.7% (RS only)	No
Income tax withholding	No	No	No	No
Employee social tax withholding	No	No	No	No
Employee tax reporting	Yes	Yes	Yes	Yes

Income Tax - The rates set out in this guide are marginal rates. In the event that you are required to pay income tax on the value of your award, the amount of income tax you pay will depend on your marginal tax rate. Generally, the more you earn, the higher your marginal income tax rate.

4. Will I pay tax when I am granted options under the Plan?

You will not have to pay any tax when you are granted options under the Plan.

5. Will I pay tax when my options vest under the Plan?

You will not have to pay any tax when your options become exercisable under the Plan.

6. Will I pay tax when I exercise my options?

When you exercise your options you will be required to pay income tax on the difference between the option price and the market value of the shares at that time at a rate of 10%.

7. How will any benefits under the Plan be reported?

You will need to report the benefit.

8. Will I have to pay any tax on any dividends paid on the shares?

There will be no tax payable on any dividends you receive.

9. Will I pay any tax when I sell my shares?

You will not have to pay any tax on the sale of the shares.

10. Additional Information

Social security

The social security position differs between the Federation of Bosnia and Herzegovina (FBH) and the Republic of Srpska (RS). See table above for the relevant employee rates.

Capital Gains Tax

In the Republic of Srpska, individuals are required to pay income tax on 10% on the capital gains. In the Federation of Bosnia and Herzegovina (FBH), there is no tax payable on the sale of any shares acquired under the plan. The rate displayed is the rate for RS.

Exchange Control issues

Bosnian residents may make payments for foreign securities only through an authorised broker or agent and in accordance with regulations. Consequently, any transfer of funds to acquire shares should be reviewed.

Any transfer of cash funds into or out of Bosnia and Herzegovina of EUR 10,000 or more should be reported to the Indirect Taxation Authority. In addition the entities and individuals who are liable to file transaction reports (e.g. banks, insurance companies, post offices, financial leasing companies, attorneys etc.) are obliged to report any transfer of funds into or out of Bosnia and Herzegovina of BAM 30,000 (approx. EUR 15,000) or more to the Financial Intelligence Department of the State Investigation and Protection Agency in Bosnia and Herzegovina.

Foreign asset reporting

Employees are not required to report shares held abroad.

In order to open a bank account abroad, an employee must obtain an approval by the competent entity of the Ministry of Finance. The employee is required to report to the Ministry of Finance the balance and turnover on the bank accounts opened abroad in accordance with the terms determined by the issued approval.

11. Sample tax calculation

This illustrative example assumes the following:

- Grant price of GBP 100.
- Income tax withholding will be calculated on the taxable compensation after social tax has been deducted.

- An income tax rate of 10%.
- Social taxes of 31%.
- Tax calculation is based on the currency in which the shares are traded and any subsequent currency conversion has not been applied.

Tax implications

Tax on Grant³

Grant

No taxes due.

Tax on Vesting⁴

Vesting

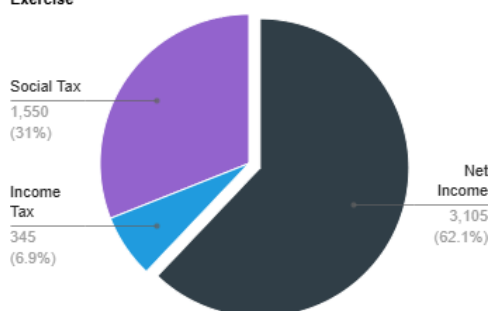
No taxes due.

Tax on Exercise⁵

Exercise

Number of Options Exercised	100
Grant Price	GBP 100
Fair Market Value (FMV) of the shares on exercise	GBP 150
Taxable Income (100 x GBP 150) - (100 x GBP 100)	GBP 5,000
Social Tax Withheld (GBP 5,000 x 31%)	GBP 1,550
Income Tax Withheld ((GBP 5,000 - GBP 1,550) x 10%)	GBP 345
<u>Total Tax Withheld (GBP 345 + GBP 1,550)</u>	<u>GBP 1,895</u>
Net Income (GBP 5,000 - GBP 1,895)	GBP 3,105

Exercise



Tax on sale⁶

Sale

No Taxes Due (FBIH only). Taxes are due in RS at 13%.

* Please note the above is for information purposes only. Transaction fees may also apply and are not included.