

## Gibraltar - 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 Gibraltar 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 Gibraltar apply to your specific situation. This information was last reviewed in September, 2024.

Please note that the information presented above is relevant for participants who have had no period of overseas work during the vesting period of their awards. The tax treatment of your share awards may change if you have relocated internationally, and as such the above rules may not be relevant to you. If you are in doubt regarding the tax treatment of your share awards, please seek advice from a professional tax advisor to confirm the tax position.

#### 2. Overview

<b>Grant</b>	<ul style="list-style-type: none"> <li>• Option to purchase Flutter Entertainment plc shares in the future at a specified price.</li> <li>• You are <b>not subject to taxation on equity</b> at this point.</li> </ul>
<b>Vesting</b>	<ul style="list-style-type: none"> <li>• You are <b>not subject to taxation on equity</b> at this point.</li> </ul>

<b>Exercise</b>	<ul style="list-style-type: none"> <li>You are <b>not subject to taxation on equity</b> at this point.</li> </ul>
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<b>Sale</b>	<ul style="list-style-type: none"> <li>The date you sell Flutter Entertainment plc shares.</li> <li>You are <b>not subject to taxation on equity</b> at this point.</li> </ul>
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### 3. Tax Treatment

	Grant	Vesting	Exercise	Sale
<b>Income tax / Capital gains tax</b>	No	No	No	No
<b>Employee social tax</b>	No	No	No	No
<b>Employee tax reporting</b>	No	No	No	No

#### 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?

You will not have to pay any tax when you exercise your options under the Plan.

However, if you exercise in the same tax year as the grant is made, income tax might be applicable. If you are unsure about any of your tax obligations, you should consult a qualified tax advisor.

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

You will not 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

#### Income tax bands

The rates displayed in this summary are applicable for employees who opt to be subject to the Gross Income Based System with gross assessable income exceeding GIP 25,000. A comparison of the rates of tax for gross assessable income of GIP 25,000 or less and gross assessable income of between GIP 25,000 and GIP 100,000 is set out below.

*Gross assessable income of GIP 25,000 or less*

- GIP 0 - GIP 10,000 at 6%
- GIP 10,000 - GIP 17,000 at 20%
- GIP 17,000 - Up at 28%

*Gross assessable income exceeding GIP 25,000*

- GIP 0 - GIP 17,000 at 16%
- GIP 17,000 - GIP 25,000 at 19%
- GIP 25,000 - GIP 40,000 at 25%
- GIP 40,000 - GIP 100,000 at 28%
- Balance at 25%

Employees may opt to be taxed under the Allowances Based System. In that case, different rates of tax may apply.

**High Executive Possessing Specialist Skills status**

High Executive Possessing Specialist Skills (HEPSS) status is a specialist tax status available to employees who intend to relocate to Gibraltar. An individual in respect of whom a HEPSS certificate is issued will need to earn a minimum amount of £160,000 in order to qualify under this allowance. They will pay tax on this amount and no further taxes will be payable on annual earnings above this amount.

**Social tax note**

Regardless of earnings, the minimum weekly employee social insurance contribution is GIP 13.65 per week, and the minimum weekly employer social insurance contribution is GIP 30.45 per week.

Employees aged 60 or older are exempt from making employee social insurance contributions.

**11. Sample tax calculation**

This illustrative example assumes the following:

- Grant price of GBP 100.
- Tax calculation is based on the currency in which the shares are traded and any subsequent currency conversion has not been applied.

**Tax implications**

**Grant**

No taxes due.

**Vesting**

No taxes due.

**Exercise**

No taxes due.

**Sale**

No Taxes Due.

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

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