

## Isle of Man - Tax Guide

### Sharesave 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 UK & IOM (the "Plan"). This summary assumes that you have been resident in the Isle of Man 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 the Isle of Man apply to your specific situation. This information was last reviewed in July, 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

Grant	<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>
Vesting	<ul style="list-style-type: none"><li>• You are <b>not subject to taxation on equity</b> at this point.</li></ul>
Exercise	<ul style="list-style-type: none"><li>• You are <b>not subject to taxation on equity</b> at this point.</li></ul>



<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.

#### 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?

A dividend is a right to participate in the company's profits, at the discretion of the board of directors.

Any dividends you receive will be taxed at rates up to 22%.

#### 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. 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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