

## Lithuania - 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 Lithuania 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 Lithuania 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>

<b>Exercise</b>	<ul style="list-style-type: none"> <li>You will <b>be subject to tax</b> at this point.</li> <li>Taxable income is calculated based upon the appreciation between the grant price value and the fair market value (FMV) on exercise date.</li> <li><b>Flutter Entertainment plc is responsible for reporting the income.</b></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>This event may generate additional income known as Capital Gain (CG), or a loss.</li> <li>Generally speaking, Capital Gain is the growth in value from exercise to sale.</li> <li>If there is a <b>Capital Gain</b> on the sale of shares, tax is due in the tax year of sale.</li> <li>You are responsible for calculating the tax and reporting this capital gain.</li> </ul>
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### 3. Tax Treatment

	Grant	Vesting	Exercise	Sale
<b>Income tax / Capital gains tax</b>	No	No	Income tax payable at rates up to 32%.	Capital gains tax payable at rates up to 20%.
<b>Employee social tax</b>	No	No	Yes <b>Social Contribution:</b> Flat rate of 12.52% capped at earnings of EUR 114,162 of income per year. <b>Health Insurance Contribution:</b> Uncapped flat rate of 6.98%.	No
<b>Income tax withholding</b>	No	No	Yes	No
<b>Employee social tax withholding</b>	No	No	Yes	No
<b>Employee tax reporting</b>	No	No	No	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 rates of up to 32%.

Please note: Income tax will apply at a rate of 20% on earnings up to EUR 114,162 per year, and at a rate of 32% on earnings above that threshold.

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

You will need to report:

- Any capital gains tax due on the sale of shares to the tax authorities by May 1 of the following year.

## **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 a rate of 15%.

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

As the calculation of capital gains can be complex and may be subject to certain exemptions, we recommend that you consult your personal financial/tax advisor.

If the sale price of your shares is higher than their cost basis (broadly, the cost basis is equal to the fair market value of the shares at the time of exercise), the difference will be taxable as a capital gain, at a rate up to 20%. If the sale price is lower than the cost basis of the shares, you may realize a capital loss.

The gain made on the sale of shares will be tax exempt provided that the benefit does not exceed EUR 500 and the shares are not sold back to the previous owner.

When you sell your shares, the local company will not withhold any taxes on the gains. You should report any gain or loss arising in your tax return for the tax year in which the sale took place.

## **10. Additional Information**

### **Social and income tax exemption**

Effective for awards granted on or after February 1, 2020, where options are granted or offered to employees under a stock option agreement and the employee does not exercise the option for least 3 years following grant/offer, the options will be exempt from income tax and social tax at exercise. The employee will be subject to capital gains tax on the difference between the sales price and the fair market value at exercise.

If the employee exercises his or her awards before the expiration of the 3-year period other than in connection with certain qualifying events, the income and social tax will be due on the difference between the fair market value of the stock on the date of exercise and the exercise price. Capital gains tax will be due on any further gains that may be realized upon the subsequent sale of the shares.

### **Social security thresholds calculations**

Where social security contributions are payable, the maximum threshold is calculated based on the value of the average statutory monthly wage which is subject to a small change every quarter.

## **11. Sample tax calculation**

This illustrative example assumes the following:

- Grant price of GBP 100.
- An income tax rate of 32%.
- Social taxes of 6.98%.
- Capital Gains Tax of 20%.
- This example does not take into account any annual Capital Gains Tax (CGT) exemptions which may be available.
- This illustration does not take into account any capped social tax amount.
- 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

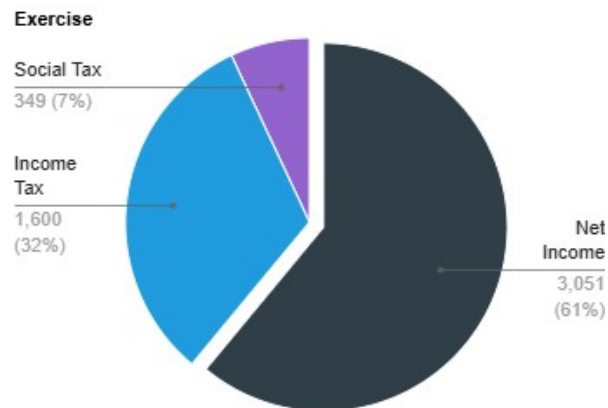
No taxes due.

## Vesting

No taxes due.

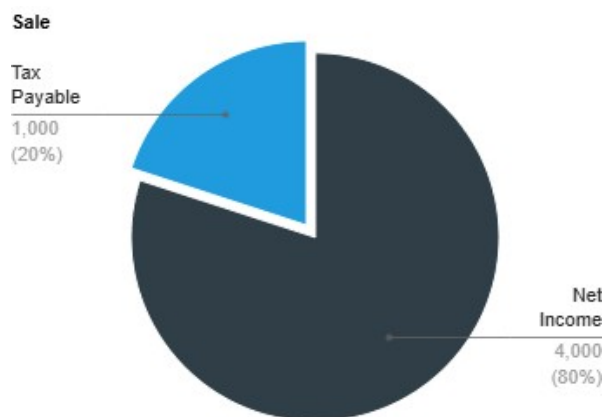
## Exercise

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)	<b>GBP 5,000</b>
Social Tax Withheld (GBP 5,000 x 6.98%)	GBP 349
Income Tax Withheld (GBP 5,000 x 32%)	GBP 1,600
<b>Total Tax Withheld (GBP 1,600 + GBP 349)</b>	<b>GBP 1,949</b>
Net Income (GBP 5,000 - GBP 1,949)	<b>GBP 3,051</b>



## Sale

Number of shares Sold	100
Fair Market Value (FMV) of the shares on Sale	GBP 200
Sale Proceeds (100 x GBP 200)	GBP 20,000
<b>Less: Acquisition Costs</b>	
Amount Previously Taxed	<b>GBP 15,000</b>
Capital Gain	GBP 5,000
<b>Tax Payable (GBP 5,000 x 20%)</b>	<b>GBP 1,000</b>
Net Income (GBP 5,000 - GBP 1,000)	<b>GBP 4,000</b>



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

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