

## North Macedonia - 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 North Macedonia 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 North Macedonia apply to your specific situation. This information was last reviewed in August, 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>You are <b>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>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	Income tax payable at a flat rate of 10%.	No
<b>Employee social tax</b>	No	No	No	No
<b>Income tax withholding</b>	No	No	No	No
<b>Employee tax reporting</b>	No	No	Yes	No

**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:

- Any income tax due on exercise of the options to the tax authorities in the annual tax return.

#### 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 10%.

#### 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

### Foreign asset reporting

Generally, investing in and holding foreign securities is permitted; however, there is a requirement for residents to trade in foreign securities either through a local authorized participant in the securities market or through an authorized participant on a foreign stock exchange or an organized securities market. Such broker is required to submit reports to the National Bank of the Republic of North Macedonia ("NBRNM") on all the investments of residents in securities abroad, as well as any changes in these investments, including their disposal. Where a foreign broker dealer is used, the employee is responsible for completing the registration. Reports are filed electronically with the NBRNM and are due 20 days following the end of the month of grant and thereafter 20 days after the end of a month in which any transaction in the shares occurs.

## 11. Sample tax calculation

This illustrative example assumes the following:

- Grant price of GBP 100.
- An income tax rate of 10%.
- 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

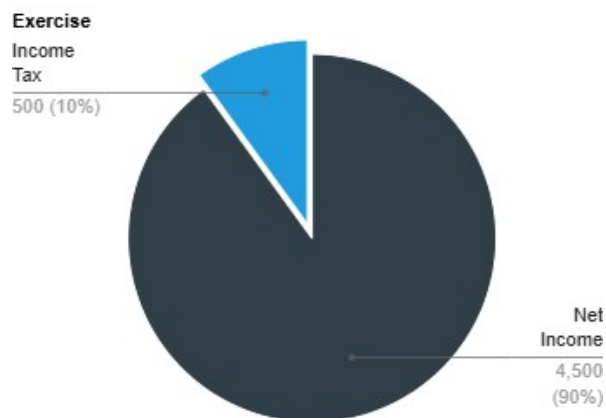
No taxes due.

#### 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>
<b><u>Income Tax Payable by you (GBP 5,000 x 10%)</u></b>	<b><u>GBP 500</u></b>
Net Income (GBP 5,000 - GBP 500)	<b>GBP 4,500</b>



#### 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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