

## United Kingdom - 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 United Kingdom 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 United Kingdom apply to your specific situation. This information was last reviewed in October, 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 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>This event may generate additional income known as Capital Gain (CG), or a loss.</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**

	<b>Grant</b>	<b>Vesting</b>	<b>Exercise</b>	<b>Sale</b>
<b>Income tax / Capital gains tax</b>	No	No	No	Capital gains tax payable at rates up to 24%.
<b>Employee social tax</b>	No	No	No	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?**

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 need to report:

- Any capital gains tax due on the sale of shares to the tax authorities in the annual tax return, due by October 31 (January 31 if electronically filed).

**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 39.35%.

There is a tax free annual allowance of GBP 500 for dividends received during the tax year 2024/2025.

**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 you sell your shares you will have to pay tax on any gain at a rate up to 24%.

There is an annual exemption of up to GBP 3,000 per year from capital gains taxation.

The tax rate on capital gains depends on the size of the gain and the individual's income. Therefore, not taking into account any available annual exemption, if an employee is:

- a basic rate taxpayer (income up to GBP 37,700), he or she will generally pay capital gains tax at a flat rate of 18%;
- a higher or additional rate taxpayer (income above GBP 37,700), capital gains tax will generally be payable at a flat rate of 24%.

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

### Sale of shares

When you sell your shares, normal capital gains tax (CGT) rules will apply on any gain (to the extent the gain exceeds the annual personal exemption amount for the tax year) or loss between the CGT base cost of the shares and the amount received for the shares when sold. If you hold no other shares of that class at the time of sale and acquire no more in the 30 days after the sale, the cost of the shares will be the option exercise price.

## 11. Sample tax calculation

This illustrative example assumes the following:

- Grant price of GBP 100.
- Capital Gains Tax of 24%.
- This example does not take into account any annual Capital Gains Tax (CGT) exemptions which may be available.

## Tax implications

### Grant

No taxes due.

### Vesting

No taxes due.

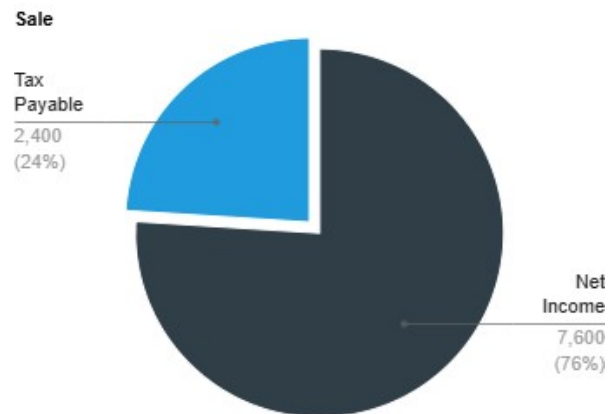
### Exercise

No taxes due.

### 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
Capital Gain (100 x GBP 200) - (100 x GBP 100)	GBP 10,000
<b>Tax Payable (GBP 10,000 x 24%)</b>	<b>GBP 2,400</b>
Net Income (GBP 10,000 - GBP 2,400)	<b>GBP 7,600</b>

\* Please note you may be able to benefit from an annual capital gains exemption of GBP 3,000 for the 2024/2025 tax year.



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

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