This summary assumes that you only pay tax in one place. Different rules may apply if you pay tax in different places.

This summary is only a guide. It is limited to a general description of national tax laws and does not address various issues which may impact the tax result, including: local, city, regional, state or other provincial taxes and your own individual circumstances. We do not guarantee any particular tax result. Therefore, we recommend that you consult your own tax advisor regularly to determine your tax position.

The information provided is understood to be correct as of September 2025. Changes in legislation or practice after this date may affect the tax treatment.

Tax - Employee Notes - Your Shares: Gifted and Matched

United Arab Emirates	
When will I be taxed in relation to my plan benefits?	**Purchase of Investment Shares:** No income tax. No social security. **Award of Gifted and Matching Shares**: No income tax. No social security. **Unlocking of Gifted and Matching Shares**: No income tax. No social security. **Sale by participant**: No tax on capital gains. No social security.
What is the maximum rate of income tax payable in relation to my plan benefits?	None
Income tax rates	There is no personal income tax.
Will my employer withhold income tax in relation to my plan benefits?	No.
Are my plan benefits subject to social security contributions?	Usually, no social security on share plan income.
Will my employer withhold social security contributions in relation to my plan benefits?	Not applicable.
What is the maximum rate of capital gains tax?	None.
What is the maximum tax rate payable on dividends?	None.

This summary assumes that you only pay tax in one place. Different rules may apply if you pay tax in different places.

This summary is only a guide. It is limited to a general description of national tax laws and does not address various issues which may impact the tax result, including: local, city, regional, state or other provincial taxes and your own individual circumstances. We do not guarantee any particular tax result. Therefore, we recommend that you consult your own tax advisor regularly to determine your tax position.

The information provided is understood to be correct as of September 2025. Changes in legislation or practice after this date may affect the tax treatment.

Tax - Employee Notes - Your Shares: Gifted and Matched

United Arab Emirates	
	If a decision is taken to pay dividends, then while you continue to hold shares in Your Shares, dividends are currently automatically reinvested to purchase further Rolls-Royce Ordinary Shares, which will also be held within Your Shares and will be immediately unlocked. You will be eligible to receive dividends within Your Shares on all Investment Shares but on Gifted and Matching Shares only once they unlock. Also, shares arising from reinvestment of dividends will themselves be eligible to receive future dividends.
Do I have to report any income in relation to the plan to my local tax authority?	No