

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

Colombia	
When will I be taxed in relation to my plan benefits?	Purchase of Investment Shares: Contributions to purchase Investment Shares are deducted from post-tax salary. Award of Gifted and Matching Shares: No income tax. No social security. Unlocking of Gifted and Matching Shares: Income tax and social security. Sale by participant: Capital gains tax on increase in value since purchase of Investment Shares and since time of unlocking of Gifted and Matching Shares. No social security.
What is the maximum rate of income tax payable in relation to my plan benefits?	39% (2025) for labour income. Any change in tax rates usually takes effect from 1 January.
Income tax rates	Individual income tax is scheduler and is calculated depending on the source of the income (e.g. general income, pensions and dividends). The income tax rate for individuals is progressive (i.e. depends on the level of the income obtained by the employee during the financial year). The maximum rate applies to income over TVU31,000. For fiscal year 2025, each tax value unit (<i>Unidad de Valor Tributario</i>) (TVU) is equivalent to COP49,799. Labour income is subject to a maximum marginal income tax rate of 39%.
Will my employer withhold income tax in relation to my plan benefits?	No – please see question “Do I have to report any income in relation to the plan to my local tax authority?” below regarding your tax reporting and payment responsibilities.
Are my plan benefits subject to social security contributions?	Purchase of Investment Shares: Yes (if applicable – see “Employee Social Security below) – contributions to purchase shares will be taken from post-social security salary. Award of Gifted and Matching Shares: No. Unlocking of Gifted and Matching Shares: Yes (if applicable – see “Employee Social Security” below).

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Will my employer withhold social security contributions in relation to my plan benefits?	Yes (if applicable – see “Employee Social Security” below).
Employee social security	<p>Employee social security (max rate): the standard combined rate is 8% (4% for pension contributions and 4% for health contributions) which applies to employees who earn more than the minimum monthly salary and not more than 25 minimum monthly salaries. Employees with income equal to or higher than 4 minimum monthly salaries (COP5,694,000) will be subject to additional pension contributions of up to 2%. From 1 July 2025, employees with income equal to or higher than 4 minimum monthly salaries (COP5,694,000) and up to 25 minimum monthly salaries (COP35,587,500 in 2025) will be subject to additional pension contributions of up to 3%. People who are independent (with no labour contract) will have to assume the full payment of social security contributions. Social security contributions increase every year in line with the minimum monthly wage (COP1,423,500 in 2025).</p> <p>Employee social security (cap): the base on which social security contributions are calculated is capped at the equivalent of 25 minimum monthly mandatory salaries (COP35,587,500 in 2025). As a general rule, share plan income (non-salary benefits) are only included in the base for calculating social security if the share plan income exceeds 40% of the employee’s salary income for the corresponding month.</p>
What is the maximum rate of capital gains tax?	15% fixed rate if held for more than two years. Progressive tax applies (up to 39%) if held for less than two years.
What is the maximum tax rate payable on dividends?	<p>For fiscal year 2025, dividends paid by a foreign company to an individual tax-resident in Colombia, are subject to income and dividend tax at a maximum effective rate of:</p> <ul style="list-style-type: none">• 35%, if the amount of the dividend paid does not exceed the value of 300TVU (COP14,939,700 in 2025); or• 48%, if the amount of the dividend paid exceeds the value of 300TVU. <p>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</p>

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	<p>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.</p> <p>Reinvestment into ordinary shares: no income tax or social security.</p> <p>Sale of reinvested ordinary shares: proceeds taxed with income tax if the shares are held for less than 2 years. Taxed as a capital gain and subject to capital gains tax if the shares are held for more than 2 years. No social security.</p> <p>These taxes will not be collected by Rolls-Royce. Please see question “Do I have to report any income in relation to the plan to my local tax authority?” below regarding your tax reporting and payment responsibilities.</p>
Do I have to report any income in relation to the plan to my local tax authority?	<p>Yes, most employees will file a tax return. Individuals who hold assets abroad, including unlocked shares from Your Shares, must file a special report, along with their tax return, reporting the assets and the value of the assets as of 31 December.</p> <p>Report name: Annual Tax Return. The foreign assets report is Form 160 and can be found at the tax authority's website here.</p> <p>Tax period: 1 January to 31 December.</p> <p>Reporting deadline: depends on the tax number of the individual but generally between August and October.</p> <p>Payment of tax: any tax due must be paid by the due date for filing the return.</p>