

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

Egypt	
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?	27.5% (2025). Any change in tax rates usually takes effect from 1 January.
Income tax rates	Tax rates are progressive. From 1 July 2023, a new maximum tax rate of 27.5% applies to annual income exceeding EGP1,200,000. Taxpayers whose income exceeds EGP700,000 in any tax year, progressively lose the right to make use of the lower tax brackets, which increases their effective tax rate.
Will my employer withhold income tax in relation to my plan benefits?	Yes.
Are my plan benefits subject to social security contributions?	Purchase of Investment Shares: Yes – 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.
Will my employer withhold social security contributions in relation to my plan benefits?	Yes.
Employee social security	Employee social security (max rate): 11%

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

Egypt	
	Employee social security (cap): the minimum and maximum salary caps increase on 1 January of each year. In 2025, the minimum monthly salary cap is EGP2,300 and the maximum monthly salary cap is EGP14,500.
What is the maximum rate of capital gains tax?	Subject to income tax: 27.5%
What is the maximum tax rate payable on dividends?	<p>Dividends realised on shares held outside of Egypt may be subject to income tax at the maximum rate of 27.5% after deduction of any tax paid on the dividends abroad.</p> <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 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: taxed as a capital gain and subject to capital gains tax. 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</p> <p>There is no specific filing for share related incentives such as Your Shares.</p> <p>Report name: Annual Tax Return. Capital gains and dividends are reported on the same return. The return can be filed online. The return can be downloaded from the website here.</p> <p>Tax period: 1 January to 31 December.</p> <p>Reporting deadline: the report must be filed by 31 March.</p> <p>Payment of tax: any unpaid income tax (including tax on dividends and capital gains) is due by the date of filing the return.</p>