

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

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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

Indonesia	
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 on fair market value of shares. No social security. Sale by participant: Income tax on increase in value since purchase of Investment Shares and since time of unlocking of Gifted and Matching Shares. This tax will not be collected by Rolls-Royce. No social security.
What is the maximum rate of income tax payable in relation to my plan benefits?	35% (2025). Any change in tax rates usually takes effect from 1 January.
Income tax rates	Tax rates are progressive. In 2025, the maximum tax rate applies to annual taxable income over IDR5Billion.
Will my employer withhold income tax in relation to my plan benefits?	Yes, effective 1 July 2023, upon the first taxable moment (i.e. upon unlocking of Gifted and Matching Shares).
Are my plan benefits subject to social security contributions?	No (share options and share awards are not subject to social security).
Will my employer withhold social security contributions in relation to my plan benefits?	Not applicable.

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What is the maximum rate of capital gains tax?	35% (progressive income tax rates).
What is the maximum tax rate payable on dividends?	<p>35% (progressive income tax rates) unless there is a tax treaty which may regulate a lower tax rate for the receipt of an offshore dividend.</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: subject to income 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>There is no specific filing in relation to share related incentives, the annual return must list all of the assets of the employee including their ownership of share interests.</p> <p>Report name: Annual Income Tax Return (<i>Surat Pemberitahuan Pajak Tahunan</i>) (SPT) 1770, SPT 1770 S or SPT 1770 SS, depending on the annual income of the employee.</p> <p>The return can be filed online. The tax return can be downloaded from the website here.</p> <p>Tax period: calendar year.</p> <p>Reporting deadline: the annual tax return must be filed by 31 March.</p> <p>Payment of tax: by the end of March (before filing the tax return).</p>