

## Information Document

### for the purpose of Article 1.4.(i) of the Prospectus Regulation (EU) 2017/1129

Rolls-Royce Holdings plc

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England

This document contains information on the number and nature of the shares of Rolls-Royce Holdings plc and the reasons for and details of the offer of those shares in Poland. This document is addressed solely to employees of the Rolls-Royce Group in Poland.

#### 1. The Offer and the Issuer

Rolls-Royce Holdings plc, a UK incorporated and listed company, whose registered office is: 90 York Way, London, N1 9FX with registered number 07524813 (the “**Issuer**” or the “**Company**”) decided to implement the Rolls-Royce Global Employee Share Purchase Plan (“**GESPP**”) addressed to employees of the Company and its subsidiaries (“**Group**”), including the Polish Subsidiary (as defined below), under which the employees may acquire Shares (as defined below) (the “**Offer**”).

The GESPP was adopted by the remuneration committee of the board of directors of the Company on 26 February 2024 and was approved by the Company’s shareholders on 23 May 2024.

The operation of the GESPP will be overseen by the remuneration committee of the board of directors of the Company (or a duly authorised committee) (the “**Committee**”).

#### 2. Reasons for the Offer

The Company considers employee share ownership to be a key part of the Company’s overall remuneration strategy, which enables the Company to align the interests of employees and shareholders. The GESPP is intended to deliver shares at all levels in as many countries as possible within the Group.

#### 3. Eligibility

Employees (including employed executive directors) of the Group will be eligible to participate in the GESPP at the discretion of the Committee (the “**Eligible Employees**”).

In Poland, the Offer is addressed to Eligible Employees of the following Polish subsidiary of the Company: Rolls-Royce sp. z o.o. (“**Polish Subsidiary**”).

#### 4. Shares

Shares that may be acquired in the Offer are fully paid ordinary shares in the share capital of the Company (“**Shares**”). Each Share has a nominal value of GBP0.20p and carries one vote at shareholder meetings of the Company. The aggregate nominal share value of the Company amounts to GBP1,676,974,653 and the number of shares amounts to 8,384,873,267 as of 24 April 2026.

The Offer is implemented in various countries (as decided by the Committee) in which the Company or its subsidiaries in the Group operate, not only in Poland. It is not possible to indicate a number of Shares offered only in Poland. Subject to recalculation in the event of any intervening bonus issue, split, rights issue and/or other similar corporate actions, the total maximum number of Shares which are the subject of this Offer in all participating countries will not exceed 10% of the ordinary share capital of the Company at any time, when added to the total number of shares that have been allocated (or could still be allocated by the virtue of rights granted) in the previous 10 years under the GESPP and any other employee share plans operated by any member of the Group. Any employee who wishes to participate in the Offer ("**Participant**") can purchase Investment Shares (as defined below) each month for an amount not exceeding GBP 150.

Awards may be settled using newly issued, treasury or existing Shares.

The laws of England and Wales govern the GESPP, all awards granted under the GESPP and any Shares acquired as Investment Shares (as defined below) or with reinvested cash dividend amounts, or as a consequence of the vesting of a matching share award ("**Plan Shares**").

The Shares do not have separate identification. Shares will have no preference over the other shares of the Issuer.

Existing Shares are listed on the London Stock Exchange. To the extent the Shares offered under the GESPP will be newly-issued ones, they will be subject to a request for the listing and admission to trading on the London Stock Exchange as soon as practicable. The Shares are traded in British Pound Sterling (GBP). International exchange rates can fluctuate significantly. If the Polish zloty strengthens or weakens against the pound, this could affect (negatively or positively) the relative value of the Shares expressed in Polish zloty obtained by the Participants.

## 5. Awards

The Awards subject to the Offer under the GESPP are:

- investment shares ("**Investment Shares**"), i.e. the opportunity for employees to invest post-tax salary contributions ("**Contribution**") (which will be deducted from their salary) for the purchase of Shares; and
- matching share awards ("**Matching Share Awards**"), granted to employees who buy Investment Shares, being a conditional right to receive a number of free Shares in the future linked to the number of Investment Shares bought;

("Awards").

Rights under the Awards are detailed in and regulated by the GESPP rules. In cases specified in the GESPP rules, the Issuer may adjust the number or class of Shares subject to the Award.

## 6. Invitations, applications, grant of Awards and reduction

The Committee will invite Eligible Employees to enrol in the GESPP by submitting an application during the enrolment window. The application period for enrolment in the Offer for the initial launch in Poland starts on 5 May 2026 and ends on 20 May 2026. After the initial launch, Eligible Employees can join the GESPP at any time upon receiving an invitation and within the application period specified by the Committee.

The GESPP will be operated on an evergreen basis, meaning that purchase periods (i.e. the period over which Investment Shares will be purchased, lasting 1 (one) year ("**Purchase Period**")) will roll on one

after the other and that when a Participant enrolls in the GESPP, they enroll for the current and all future Purchase Periods, until stopped by the Participant or the Company. The terms for each new Purchase Period will be the same as the previous Purchase Period, unless the Committee decides otherwise (in which case the new terms will be communicated to Participants) and by enrolling and remaining in the GESPP, Participants confirm their acceptance of the terms applying to each new Purchase Period. The Committee may decide at any time that applications will cease to apply on an evergreen basis (which will not normally have any impact on Purchase Periods already in existence). In such a case, the Committee will notify the Participants as soon as practicable.

The Offer includes the Purchase Period starting in July 2026 and all subsequent Purchase Periods.

Participants must specify the amount of the Contribution and authorise the Contributions to be deducted from their salary (or agree to another method of payment accepted by the Committee). The Participant will submit their application via the online share plans portal which is accessible by Participants, at the following website: <https://www.esp-portal.com/clients/rolls-royce>. If the Participant submits multiple applications, the most recent dated application will be given precedence. The Participant agrees to participate in the GESPP by entering into the share purchase agreement with the Company and the Nominee (as defined below), which contains terms that apply to this Offer.

The Matching Share Awards will be granted on the first date that Investment Shares are purchased in a Purchase Period on behalf of a Participant (unless the Committee decides otherwise).

If the Company receives applications for Investment Shares that exceed the limit of offered Investment Shares, or it becomes clear once Contributions have been made that the limit will be exceeded then the Committee has discretion to scale down the applications and the number of Shares and/or Contributions for each Participant will be reduced as determined by the Committee. Each Participant will be notified of the change, each application will be deemed to be modified or withdrawn accordingly and any excess Contributions already made will be returned to the Participant.

## 7. Investment Shares

The first Purchase Period is 1 (one) year from July 2026 to June 2027. New Purchase Periods will begin in July of each following year.

Contributions will start being taken shortly before the Purchase Period begins, in June 2026 and, for subsequent Purchase Periods, in June of each following year. Contributions will be deducted from the Participant's salary each month.

Contributions will be held in a non-interest bearing account until they are used to purchase Investment Shares on the Participant's behalf or are returned to the Participant.

On the purchase date (i.e. the date on which Investment Shares will be purchased on behalf of a Participant ("**Purchase Date**")), the Committee will arrange for the Contribution made by the Participants to be applied in purchasing Investment Shares on behalf of Participants. The first Purchase Date will take place around the 18 July 2026 (and subsequent purchases will be the 18<sup>th</sup> of each month or the nearest business day thereafter).

If a Participant joins the GESPP part way through a Purchase Period, they will be able to participate for the remaining months of that Purchase Period (and will not be able to make up 'missed' Contributions before they joined). Their Contributions will start being taken at the same time as Contributions of other Participants for the closest Purchase Date after they enrolled.

The number of Shares that will be purchased on behalf of each Participant will be determined by reference to that Participant's Contribution and the market value of a Share on the Purchase Date, as determined by the Committee. Any excess will be retained by the Nominee (as defined below) and added to the next Contribution used to purchase Investment Shares (alternatively, the Committee may pay the excess to the Participant as soon as practicable or may apply the excess in purchasing a fractional Share or fractional entitlement to Shares). If the Contribution is made in a currency other than GBP an exchange rate will be applied to convert the Contributions. The exchange rate for any conversion of funds will be based on the prevailing market bid or offer exchange rate to which a spread of up to +/-1.5%, applied at the time of contracting the currency transaction will apply, as decided by the Committee. Exchange rates fluctuate.

The maximum Contribution limit is £150 each month and the minimum Contribution limit is £5 each month (the maximum and minimum Contribution limits will be shown in PLN equivalents during the enrolment process on the Equiniti portal). The Committee may, at any time, change the maximum and minimum amount of each Contribution not yet made for any Purchase Period and notify affected Participants accordingly. Following such notification, any Contribution greater than the new maximum will be deemed to be modified accordingly. Any Contribution less than the new minimum will only be modified where a Participant has agreed to such change.

A Participant may stop their Contributions at any time by giving notice to the Company. The Committee may allow Participants to restart and/or vary their Contributions by giving notice to the Company, although they may not make up 'missed' Contributions, unless the Committee decides otherwise.

The Committee may, at any time, decide that no further Contributions will be taken for a Purchase Period and will give notice to affected Participants. No new Purchase Periods will start following the notice until the Company so decides.

The Contributions already made prior to the notice taking effect will be used to purchase Investment Shares, unless the Committee decides otherwise.

If purchasing Investment Shares would be prohibited by any restrictions on dealings or transactions in securities ("**Dealing Restrictions**"), the purchase will not occur until after the Dealing Restrictions cease to apply, unless the Committee decides otherwise.

Participants will be notified of the Investment Shares purchased (or to be purchased) on their behalf as soon as practicable.

## 8. Matching Share Awards

The number of Shares subject to a Matching Share Award will increase each time Investment Shares are purchased on the Participant's behalf in that Purchase Period, in accordance with:

- the matching ratio used to determine the number of Shares subject to a Matching Share Award, by reference to the number of Investment Shares purchased ("**Matching Ratio**"); and
- the limit on the number of Investment Shares or value of a Contribution that can be 'matched' ("**Matching Limit**").

The relevant number of Investment Shares purchased each month up to the Matching Limit will be "**Linked Investment Shares**". Contributions can be made in excess of the Matching Limit up to the maximum Contribution limit but Investment Shares purchased with amounts over the Matching Limit will not be Linked Investment Shares (meaning no additional Shares will be granted in relation to them).

The Matching Ratio is 1:1, i.e. for each Investment Share bought, 1 corresponding Share subject to a Matching Share Award will be awarded, up to the Matching Limit.

The Matching Limit is £50 each month.

The Committee may alter the Matching Ratio and/or Matching Limit at any time by giving notice to all Participants as soon as practicable.

The Participant does not pay for Matching Share Awards.

The Committee may decide to settle a Matching Share Award partly or fully in cash instead of Shares. The Participant will have no right to acquire the Shares in respect of a Matching Share Award that has been settled in cash.

## 9. Leavers

If a Participant leaves the Group:

- their rights to purchase Investment Shares will lapse;
- Contributions made or in the process of being made will be used to purchase Investment Shares (and a corresponding Matching Share Award will be granted), unless the Committee decides otherwise; and
- any unvested Matching Share Awards will vest early, unless the Committee decides otherwise.

Where a Participant leaves after a Matching Share Award vests, the award will continue in accordance with the provisions of the GESPP.

A Participant will be considered to have left the Group when no longer employed by (or a director of) any member of the Group (or an associated company).

If, at any time, a Participant is summarily dismissed or leaves in circumstances that would have justified the Participant's summary dismissal, the Participant's Matching Share Awards will immediately lapse.

Following leaving, a Participant will be required to remove their Plan Shares from the Nominee (as defined below).

## 10. Vesting of Matching Share Awards

Matching Share Awards will normally vest (i.e. the Participant will become entitled to the Shares subject to the Matching Share Award) on 1 June each year (12 months after the end of the relevant Purchase Period) ("**Expected Vesting Date**"), starting from 1 June 2028. The number of Shares subject to the Matching Share Award that will vest is equal to the aggregate number of Linked Investment Shares purchased for the relevant Purchase Period, and that continue to be held by the Nominee on behalf of the Participant, multiplied by the Matching Ratio.

If a Matching Share Award vests, the Committee will arrange for the delivery of Shares (or cash) as soon as practicable after vesting. Shares will be delivered to the Nominee (as defined below) on behalf of the Participant, unless the Committee decides otherwise.

Vesting and/or the subsequent delivery of cash or Shares to the Participant may be delayed due to Dealing Restrictions.

Where a Matching Share Award would otherwise vest over a fraction of a Share, the number of Shares that will vest will be rounded to the nearest whole Share (alternatively, the Committee can choose to settle the Matching Share Award using a fractional Share or fractional entitlement to Shares).

To the extent an Award or any part of it is no longer capable of vesting, it will lapse.

## **11. Holding and transfer of the Shares or Awards**

Plan Shares acquired by Participants pursuant to Awards granted under the GESPP will be held by Equiniti Share Plan Trustees Limited as nominee (the “**Nominee**”), on behalf of the Participants.

A Participant may instruct the Nominee to sell or transfer the Plan Shares at any time. However, if a Participant directs the Nominee, prior to the Expected Vesting Date, to sell or transfer any Linked Investment Shares, the related Matching Share Award will lapse in proportion to the number of Linked Investment Shares transferred or sold, unless the Committee decides otherwise.

An Award will lapse if the Participant transfers, assigns, charges or otherwise disposes of the Award or any of the rights in respect of it, whether voluntarily or involuntarily (other than to that Participant’s personal representatives on death).

## **12. Mobile Participants**

If a Participant moves jurisdiction or becomes tax resident in a different jurisdiction (without leaving employment) and, as a result, there may be adverse legal, regulatory, administrative or tax consequences in connection with the Participant’s participation in the GESPP, the Committee may adjust or lapse the Participant’s Awards, or decide to treat the Participant as a leaver, as the Committee considers appropriate.

## **13. Rights attaching to Shares**

Participants will not be entitled to any dividend, voting or other rights in respect of Shares until the Shares are issued or transferred (as appropriate) to the Nominee on their behalf.

## **14. Shareholder distributions**

Any shareholder distributions paid by the Company on Plan Shares held by the Nominee in: (i) cash will be applied in purchasing further Shares, the number of which will be determined by reference to the amount of shareholder dividend to which the Participant is entitled and the market value of a Share on a relevant date as decided by the Committee; (ii) C shares will be redeemed for cash by the Nominee on behalf of Participants as soon as possible, and when that cash is sufficient to purchase a whole Share, will be applied in purchasing further Shares which will take place at times specified by the Committee, unless the Committee decides otherwise. Any further Shares acquired in this way will normally be held by the Nominee on behalf of Participants. The Committee will carry forward any excess not used to purchase Shares and add to the next Contribution used to purchase Investment Shares (alternatively, the Committee may pay the excess to the Participant as soon as practicable or may apply the excess in purchasing a fractional Share or fractional entitlement to Shares).

## **15. Change and termination of GESPP**

The Committee may change the GESPP in any way and at any time. The GESPP will terminate on the date the Committee decides, although no newly issued or treasury shares may be used for new offers or grants of awards following the Company’s Annual General Meeting in 2034, unless further

shareholders approval is obtained. No Awards may be granted after the termination of the GESPP but termination will not affect existing rights under the GESPP.

**16. Validity date**

This document is valid for 12 months from 5 May 2026.

**17. Other relevant documents**

This document contains information on the number and nature of the Shares and the reasons for and details of the Offer.

Participation in the GESPP is governed by the rules of the GESPP, the Share Purchase Agreement, the trust deed and the Global Appendix and any other documents/ information which are available at the following website: <https://www.esp-portal.com/clients/rolls-royce>.

Please carefully read the rules of the GESPP and any other supporting documentation before participating in this Offer.

**Statement of the Issuer**

The Issuer is responsible for all information included in this information document.

Acting on behalf of the Issuer, I state that having taken all reasonable care to ensure that such is the case, the information contained in this information document is, to the best of my knowledge, in accordance with the facts and contains no omission likely to affect its import, and in particular that information contained therein is true, reliable, and complete.

*Michael Cheesley*

Michael Cheesley  
Head of Share Plans