



Rolls-Royce Global Employee Share Purchase Plan

Global Appendix

Investment Shares and Matching Share Award

Your participation in Your Shares Matched is governed by the trust deed under which your Plan Shares are safely held ("**Trust Deed**"), the Rolls-Royce Global Employee Share Plan Rules ("**Rules**"), the Share Purchase Agreement ("**Agreement**"), and this Global Appendix, each as amended from time to time (together these form the "**Plan**" and the "**Plan Documents**").

You should review all the provisions in Part A below and the provisions in Part B below that are specific to any jurisdiction that may be applicable to you. You should also review the other Plan Documents.

Capitalised terms not defined in this Global Appendix have the meanings given to them in the Rules (unless otherwise defined in this Global Appendix).

Part A: provisions applicable to all participants

By participating in the Plan, you acknowledge and agree to each of the following provisions.

- **Documentation**

You have read, understood and agree with the Plan Documents including any jurisdiction-specific notices in Part B below that may be applicable to you.

- **Adequate information**

You certify that you:

- have been given access to all relevant information and materials with respect to the operations and financial condition of the Company and participation in the Plan;
- have read and understood such information and materials;
- are fully aware and knowledgeable of the terms and conditions of the Plan Documents, and the terms and conditions applicable to the Nominee's services; and
- completely and voluntarily agree to the terms and conditions of the Plan.

- **No Public Offer**

The Plan is strictly limited to employees or employed executive directors of any Member of the Group. Rights under the Plan are personal and may not be transferred, except in the very limited circumstances prescribed in the Plan Documents. You understand that the Company is not required to deliver Shares to you unless and until it completes any registration, exemption or qualification requirements or obtains any clearance or approval that the Company considers is necessary or desirable (or until you undertake any of these actions if the obligation is on you). Neither



the Company nor your employer is under any obligation to register, exempt or qualify, or seek clearance or approval for, your Awards or Plan Shares.

Eligibility to participate in the Plan, and any subsequent offers and participation, are not intended to constitute a public offer in any jurisdiction. You will keep all Plan Documents confidential and may not reproduce, distribute or otherwise make public any such documents without the Company's express written consent. You understand that there may not be any prospectus or similar offering or registration document prepared, authorised or approved by any applicable authority in any jurisdiction.

- **Independent Advice Recommended**

The information provided by the Company or any Member of the Group or service provider (including, without limitation, the Nominee) in respect of the Plan does not take into account your individual circumstances, objectives, needs or financial situation and does not constitute legal, tax, investment or financial advice. Any tax or other information provided should therefore be considered as guidance only.

Awards and related benefits under the Plan are in no way secured, guaranteed or warranted by the Group and involve certain risks including those inherent in stock trading. You should exercise caution in relation to Plan offers and/or participation. You should obtain independent professional advice if you are in doubt about any of the contents of the Plan Documents and before taking actions in relation to the Plan. You acknowledge that you have been given adequate opportunity to obtain such advice.

- **No Additional Entitlements**

The offer of participation in the Plan is strictly discretionary and neither the Plan Documents nor your employment or service agreement provides or implies any expectation or right in relation to:

- participation in the Plan or similar benefits or Awards in the future; or
- the terms, conditions and amount of any Awards that the Company may decide to offer in the future.

The Company may at any time modify, suspend or terminate the Plan, and/or your participation, at its entire discretion subject to and in accordance with the Plan.

You acknowledge that you are not automatically entitled to the exercise of any discretion under the Plan in your favour, and that you do not have any claim or right of action in respect of any decision or omission that may operate to your disadvantage. You accept that decisions made on behalf of the Company in respect of the Plan are final and binding in all respects.

These provisions apply regardless of whether offers or participation in the Plan are regular and repeated or on a one-time or otherwise exceptional basis, and whether the Plan administration involves your employing entity and/or its respective payroll.

- **No Effect on Employment-Related Rights**



Any compensation you receive (whether on a regular and repeated basis or on a one-time or otherwise exceptional basis, and regardless of whether the administration of such compensation involves your employing entity and/or its respective payroll) in connection with the Plan is not part of your base salary or wages.

The forfeiture (including reduction, cancellation or recoupment) provisions relating specifically to participation in the Plan are prescribed in the Plan Documents. Such provisions are limited to participation in the Plan alone. Nothing in the Plan Documents:

- will be taken into account in determining wages, salary, other remuneration or compensation, bonuses, payments of any kind upon termination of employment for any reason (whether or not found to be invalid, unlawful or in breach of employment laws in the jurisdiction where you are employed, or providing services, or the terms of your employment or service agreement, if any), pension or retirement arrangements and payments, or any similar payments to these or other employee benefits; or
- confers on you the right to continue as an employee or service provider of the Group.

The Plan Documents do not form part of your employment or service agreement and they do not change in any way the terms of such agreement.

- **No Substantive Employer Involvement**

The Plan is offered and administered by the Company and not by your employing entity (if different). All Plan Documents, and any links by which you may access these documents, originate from and are maintained by the Company.

- **Electronic Communications**

All Plan Documents may be communicated and stored electronically using means that are secure, private and accessible to the relevant parties. You consent to the sole use of electronic communications (including, without limitation, application, offer and acceptance) in connection with the Plan.

- **Risk Warnings**

Share price risk: there is a risk that Shares may fall or rise in value. This means there is a risk that the value you realise from the Plan is less than the amount of Contribution you make to the Plan. Market forces may impact the price of Shares and, in the worst case, the market value of the Shares may become zero. You agree that no Member of the Group or any associated company is liable for any loss due to movements in Share value. More information in relation to the Company, including its Share price, can be found at <https://www.rolls-royce.com/investors/investor-centre/share-price.aspx>.

Currency risk and delays: if Shares are traded in a currency that is not the currency of your jurisdiction, the value of the Shares to you may also be affected by movements in the exchange rate. There may also be an exchange rate risk in relation to any Plan-related currency that is not the currency of your jurisdiction. You agree that no Member of the Group or any associated company is liable for any loss due to movements in the exchange rate, any charges imposed in relation to



the conversion or transfer of currency and/or due to delays in procuring a sale or transfer of Plan Shares.

- **Insider Trading and Market Abuse**

You acknowledge that rules on insider trading, dealing notification requirements, and market abuse (including the terms of any relevant dealing policy) may from time to time apply to the Awards and related benefits and may prohibit or delay actions or decisions in relation to them. You agree that you are solely responsible for compliance with such rules and that the Group is not liable for any loss due to such rules or for any breaches of such rules by you.

- **Securities Laws, Exchange Control and Resale Obligations**

Under local securities laws, exchange controls, currency controls or foreign asset reporting requirements, you may be subject to certain notification, approval and/or repatriation obligations with respect to Shares and any funds you may transfer or receive in connection with the Plan.

This may affect your ability to hold Shares, bring Shares into your jurisdiction, reinvest dividends and receive any applicable dividends or other shareholder distributions, or receive Share sale proceeds and other payments in a local or foreign account. You may further be subject to local securities law and/or exchange control restrictions and other obligations in the event of a resale of Shares.

You agree that you are solely responsible for ensuring compliance with any such obligations that may apply to you in connection with the Plan, and the Company recommends that you obtain independent professional advice in this regard. If you fail to comply with any such obligations, you agree that the Group is not liable in any way for resulting fines or other penalties.

- **Tax Responsibility**

You acknowledge and agree that:

- Plan benefits may be subject to tax and social security (and / or any similar charges) ("Applicable Taxes") in the jurisdiction(s) where you are employed, reside or are otherwise subject to taxation;
- you are responsible for and bear any liability for any Applicable Taxes but any Member of the Group or your current or previous employing company, the Nominee, the trustee of any employee benefit trust or third party service provider nominated by the Company may withhold amounts in relation to any Share (including C share) and/or cash payments and make arrangements considered appropriate to meet any Applicable Taxes and to cover any applicable dealing, currency, exchange and/or other costs, including share transfer taxes or other expenses;
- these withholding arrangements may include: deductions from my salary, deductions from any contributions you make under the Plan, reducing the number of Shares you acquire on Vesting of your Matching Share Award and settling the balance in cash (and withholding



from that cash), deductions from any cash payment owed to you and/or the sale on your behalf of some or all of your Plan Shares (and withholding from the cash proceeds);

- where for some reason it is not possible for the Company to withhold the Applicable Taxes (or other costs) from you, Shares or cash may not be delivered or paid to you under the Plan unless and until you have complied with your tax obligations under the Plan;
- this may include withholding amounts at the locally applicable maximum rates (in which case you will be required to seek a refund from the tax authorities). Your liability may also exceed any amounts withheld and paid on your behalf;
- you indemnify the Group and/or any associated company and agree to make any arrangements deemed appropriate by the Group to satisfy such payments and agree to enter into any required tax election; and
- the Group does not warrant any particular tax treatment in relation to the Plan benefits and that any tax information provided is for guidance purposes only and should not be construed as tax advice.
- The UK is party to a number of international agreements designed to provide tax administrations with details of financial accounts and assets owned by individuals and entities that are resident for tax purposes in their jurisdiction, but which are held in the other territory.
- The Trustee is required to collect data from me regarding my country or countries of tax residence and to report this and data regarding the assets held in my Plan to HMRC (the UK tax authority), who may share this data with the relevant overseas tax authorities.

• Mobile Employees

If you are a mobile employee, meaning that you are based in different jurisdictions during the course of your employment and/or your participation in the Plan or that you are or may be subject to tax in more than one jurisdiction, you are strongly encouraged to inform the Company and to consult a personal tax adviser(s) regarding the tax treatment of any Awards. You accept that your employer may be required to withhold for Applicable Taxes in more than one jurisdiction.

You accept that the Company may adjust or lapse Awards, terminate your participation in the Plan and/or require your Plan Shares to be removed from the Nominee in the event you either move from one jurisdiction to another or become tax resident in another jurisdiction, where in either case there may be adverse legal, regulatory, administrative or tax consequences as a result.

• U.S. Participants

You acknowledge that, if you are or become a U.S. taxpayer (regardless of where you live or are employed):

- you are strongly encouraged to inform the Company of your U.S. taxpayer status and to speak with your personal tax adviser regarding the tax treatment of your participation in the Plan if you are a U.S. taxpayer living outside the U.S.; and
- your Matching Share Awards will be administered and interpreted so as to qualify for



an exemption from Section 409A (refer to Schedule 1 (United States) to the Plan for more details). However, no Member of the Group makes any representation that your Matching Share Awards will qualify for an exemption, nor have they any responsibility for any tax, penalties or interest that you may incur in the event a Matching Share Award is found to violate Section 409A.

- **English Language**

You accept that the Plan Documents, including all related communications, may be in the English language only and it is possible that no translated or interpreted versions will be provided. The English versions of such documents will always prevail in the event of any inconsistency with translated or interpreted documents. You agree that you are responsible for ensuring that you fully understand the Plan Documents.

- **Governing law and jurisdiction**

You acknowledge that the Plan is governed by the law and jurisdiction as set out in the Plan. You waive any entitlement to have any Plan-related disputes determined under an alternative jurisdiction except as required by applicable laws.

- **General Provisions**

You acknowledge that instructions and notices to you under this agreement must be given to you under the rules of the Plan. The Trustee will not be liable for any delay or failure to purchase shares under the Plan arising because of a breach or change of law in my local jurisdiction which affects the administration of the Plan.

The Trustee will take any actions considered necessary in their reasonable opinion to comply with all applicable laws and regulations or any requirements of any regulatory body that are binding upon them.

If a gain is made in the course of administering the Plan, the Trustee would be entitled to keep it.

- **Conflicts of Interest Policy**

The Equiniti Group has established and implemented a Conflicts of Interest Policy (which may be revised and updated from time to time), which sets out how they seek to identify and manage all material conflicts of interest. Such conflicts of interest can occur in their day-to-day business activities, for example, where one of their clients could make a gain at the direct expense of another client, or they might be faced with an opportunity to make a gain, but this would be to the direct disadvantage of one or more of their clients.

Depending on the exact nature of the conflict of interest involved, they may take certain actions in accordance with the Conflicts of Interest Policy to mitigate the potential impact of the conflict. Such actions may include putting in place controls between the opposing sides of the conflict, which may control or prevent the exchange of information, and/or involve the appropriate management of staff activities and segregation of duties. Where such controls would be insufficient to eliminate the potential material risk of damage to clients from specific conflicts, then they will disclose the general nature and/or source of those conflicts of interest prior to them undertaking the relevant business.

Full details of the Conflicts of Interest Policy are on their website at www.shareview.co.uk or contact them and ask for a printed copy.

At the time of the issue of this document no material conflicts of interest were identified which could not be managed in accordance with the provisions made above.



Part B: Provisions Applicable to Participants in Specific Jurisdictions

You will be subject to the provisions set forth below where the laws of the relevant jurisdiction apply to you. Any relevant jurisdiction-specific provisions prevail in the event of any inconsistency with other provisions of this Global Appendix or other Plan Documents.

These provisions are based on the securities, exchange control and other laws that are understood to be in effect in the relevant jurisdictions as of April 2025. Such laws are often complex and change frequently and these provisions do not take into account your individual circumstances. As a result, the Company strongly recommends that you do not rely on such information as your only source of information relating to the consequences of your participation in the Plan, and that you seek ongoing independent professional advice as appropriate.

EUPR Wording – Applicable to all EU Countries

This offer is being made to selected employees as part of an employee incentive programme in order to provide an additional incentive and to encourage employee share ownership and to increase your interest in the success of the Company. It is the Company offering these rights. The shares which are the subject of these rights are ordinary shares (and potentially C shares) in the Company. More information in relation to the Company, including the share price can be found at the following web address: <https://www.rolls-royce.com/investors.aspx>.

Details of the offer can be found in the Plan Documents.

The obligation to publish a prospectus does not apply because of Article 1(4)(i) of the EU Prospectus Regulation. The total maximum number of shares which are the subject of this offer will not exceed 10% of the ordinary share capital of the Company at any time.