



YOUR SHARES: MATCHED

Rewarding you when we win together



Own part of Rolls-Royce and make a difference

Introducing *Your Shares: Matched*. A simple way to own shares and invest in our future together. Buy one share, get one free!

Rolls-Royce is a force for progress; powering, protecting and connecting people everywhere. We are making great progress in becoming the high performing, competitive, resilient and growing business we have the potential to be, but we must stay focussed and maintain our momentum.

We all make a difference. That's why we reward you when we win together.

As owners of Rolls-Royce, we're in this together – doing everything we can every day to achieve our strategy and live up to our behaviours.

You'll find everything you need to know about *Your Shares: Matched* in this brochure. We hope you'll join us in this exciting opportunity!

Let's stay focused, deliver our plan, and win together as one Rolls-Royce.



Key features

Your Shares: Matched is your opportunity to become a Rolls-Royce shareholder and own part of our business.

Your Shares: Matched is...



Affordable
Invest from as little as the local equivalent of £5 per month



Rewarding
For every share you buy up to £150 each quarter, we give you an extra Matching Share for free!



Flexible
Start, stop or change your investment at any time.

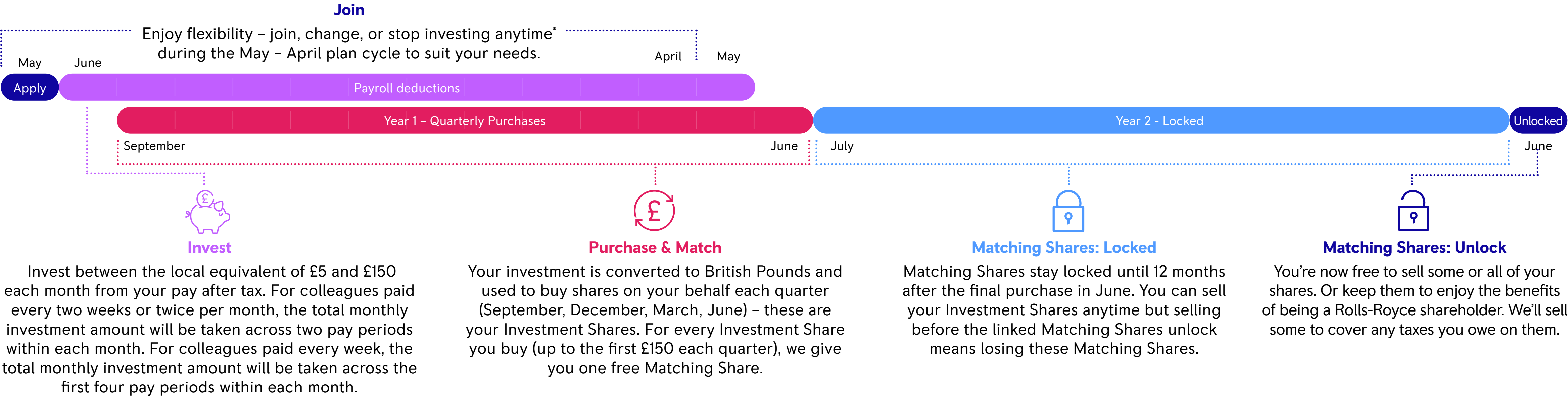


Empowering
Enjoy the benefits of owning part of our company.



Your handy timeline

Your Shares: Matched operates on a ‘plan cycle’ – giving you the opportunity to invest across 12 months. Invest each month from payroll and purchase shares each quarter. See how this works below.



*If you’re based in the US there are some restrictions on when you can join the plan during certain times of the year. See the ‘stale periods’ section of the Q&As for more information.

Ongoing Investment

Each plan year we will have 4 quarterly purchases, and 4 corresponding matches, followed by a 12 month wait for the Matching Shares to unlock. While waiting, you can continue investing, keeping your salary contributions regular. Once you join, you can start, stop, or adjust your investment anytime to suit your financial goals.

US Retirement Eligible

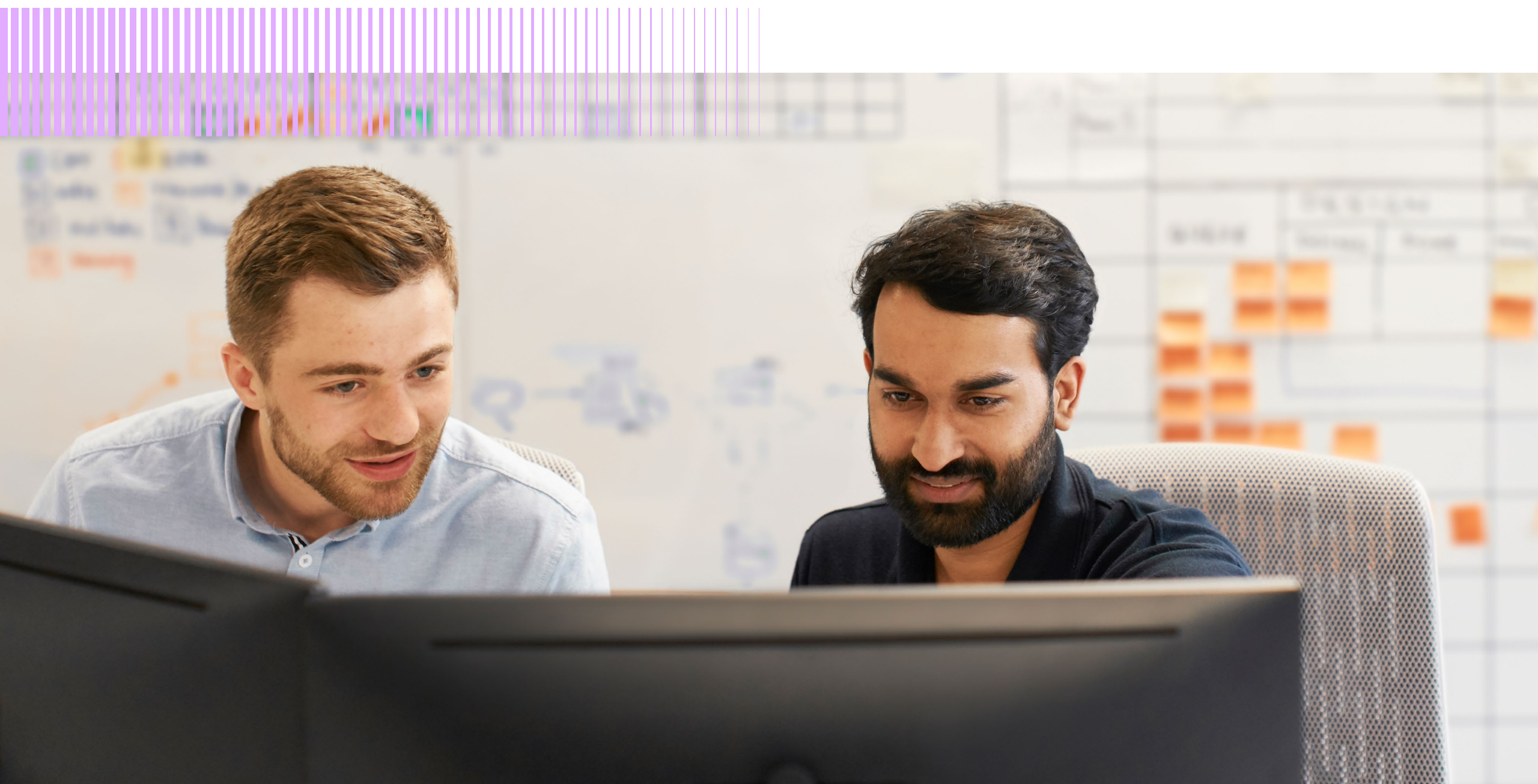
For tax compliance reasons, retirement-eligible colleagues in the US (that is colleagues aged 55 or over and with at least 10 years of service with Rolls-Royce) will instead have all their outstanding Matching Shares unlocked each December. For example, Matching Shares awarded in March, June, September and December 2026 will all unlock in December 2026). See the Q&As for more information.

How Your Shares: Matched works

Joining is easy. You decide how much you want to invest in Rolls-Royce shares each month. You can choose to invest between the local equivalent of £5 and £150 each month, from your pay after tax. Your investments are used to purchase Rolls-Royce shares each quarter. For each share you buy up to the value of £150 in any quarter, we'll give you an additional share for free. These are known as Matching Shares.

Your Shares: Matched is for everyone who:

- Is directly employed by Rolls-Royce as a permanent employee – this means that contractors, agency workers, interns and co-ops are not eligible
- Is based in one of our participating countries



What happens next?

During the plan year, you can watch your pot grow as you keep buying shares and we add Matching Shares. Matching Shares will unlock 12 months following the final allocation of Matching Shares in the plan year (June the following year). In most countries there will be tax to pay on the Matching Shares when they unlock. See the tax notes on Your Shares Hub for more information.

Although you can sell your Investment Shares at any time, you need to remember that if you do this, you'll lose your linked Matching Shares if you sell before they unlock. Once the shares unlock, they become yours to keep or sell.

Please note that whenever you sell your shares there may be a capital gain tax liability, which is your individual responsibility to settle.

See the Q&A section on [Your Shares Hub](#) for more details.

Dividends

If Rolls-Royce make a profit, some of that profit may be paid out to our shareholders – this is called a dividend. If a decision is taken to make dividend payments, participants of *Your Shares: Matched* will be eligible to receive dividends on any Investment Shares that they've purchased, and any unlocked Matching Shares. Any dividend will automatically be reinvested into ordinary shares, which you'll be able to see in your Equiniti account and which will be unlocked from the outset. See the Q&A on [Your Shares Hub](#) for more details.

In some countries, you may need to report your unlocked shares as taxable income in your tax return or tell your tax authority about your shares. See your country page on [Your Shares Hub](#).

Examples

Alex’s story

1

Alex joins *Your Shares: Matched* and decides to invest \$70 each month. The \$70 is transferred into GBP each month.

\$70

2

The average FX rate across the three transfers within the quarter is 0.76 – $(\$70 \times 3 \times 0.76) =$

£159.60

3

The share price at the point of purchase is £7.50. Number of Investment shares purchased: $(£159.60 / £7.50)$

21

4

Because Alex invested £159.60, they receive 1 share for each Investment share purchased on the first £150 $(£150 / £7.50)$. Number of Matching Shares:

20

5

Alex has a small balance remaining from purchasing Investment Shares: £2.10 $(£159.60 - (7.50 \times 21))$, this balance will be carried forward and used in the next quarterly purchase.

£2.10

Jesse’s story

1

Jesse joins *Your Shares: Matched* and decides to Invest \$95 eachmonth. The \$95 is transferred into GBP each month.

\$95

2

The average FX rate across the three transfers within the quarter is 0.76 – $(\$95 \times 3 \times 0.76) =$

£216.60

3

The share price at the point of purchase is £7.50. Number of Investment shares purchased: $(£216.60 / £7.50)$

28

4

Because Jesse invested £216.60, they will receive 1 share for each Investment Share purchased on the first £150 $(£150 / £7.50)$ Number of Matching Shares:

20

5

Jesse has a small balance remaining from purchasing Investment Shares: £6.60 $(£216.60 - (7.50 \times 28))$, this balance will be carried forward and used in the next month’s purchase.

£6.60

Please note these examples assume:

1.

The Rolls-Royce share price is likely to fluctuate – it can go down as well as up.

2.

Rolls-Royce shares are traded in British Pounds. If you make your contribution in another currency, it will be converted into British Pounds (including any foreign exchange rate fees) before it’s used to purchase Rolls-Royce shares. Exchange rates go up and down over time, which may affect how many British Pounds you have each month to buy shares.

How to join and make changes

We partner with a specialist share plan administrator, Equiniti, to manage our share plans – you can access your account and register to be part of the plan using the links below:

- If you're logging on from a Rolls-Royce device, you can access your account [here](#)
- If you're logging on from a personal device to go: <https://www.esp-portal.com/clients/rolls-royce>. You'll need your Equiniti account number, which you can find on your invitation, and your password.

New to Rolls-Royce?

If you're new to Rolls-Royce, the single sign on link may not work for you immediately. Look out for an e-mail from Equiniti inviting you to join the plan within 4 – 6 weeks of joining.

If you're in the US there are some restrictions on when you can join the plan – see the 'stale periods' section of the Q&A for more details.

First time logging on?

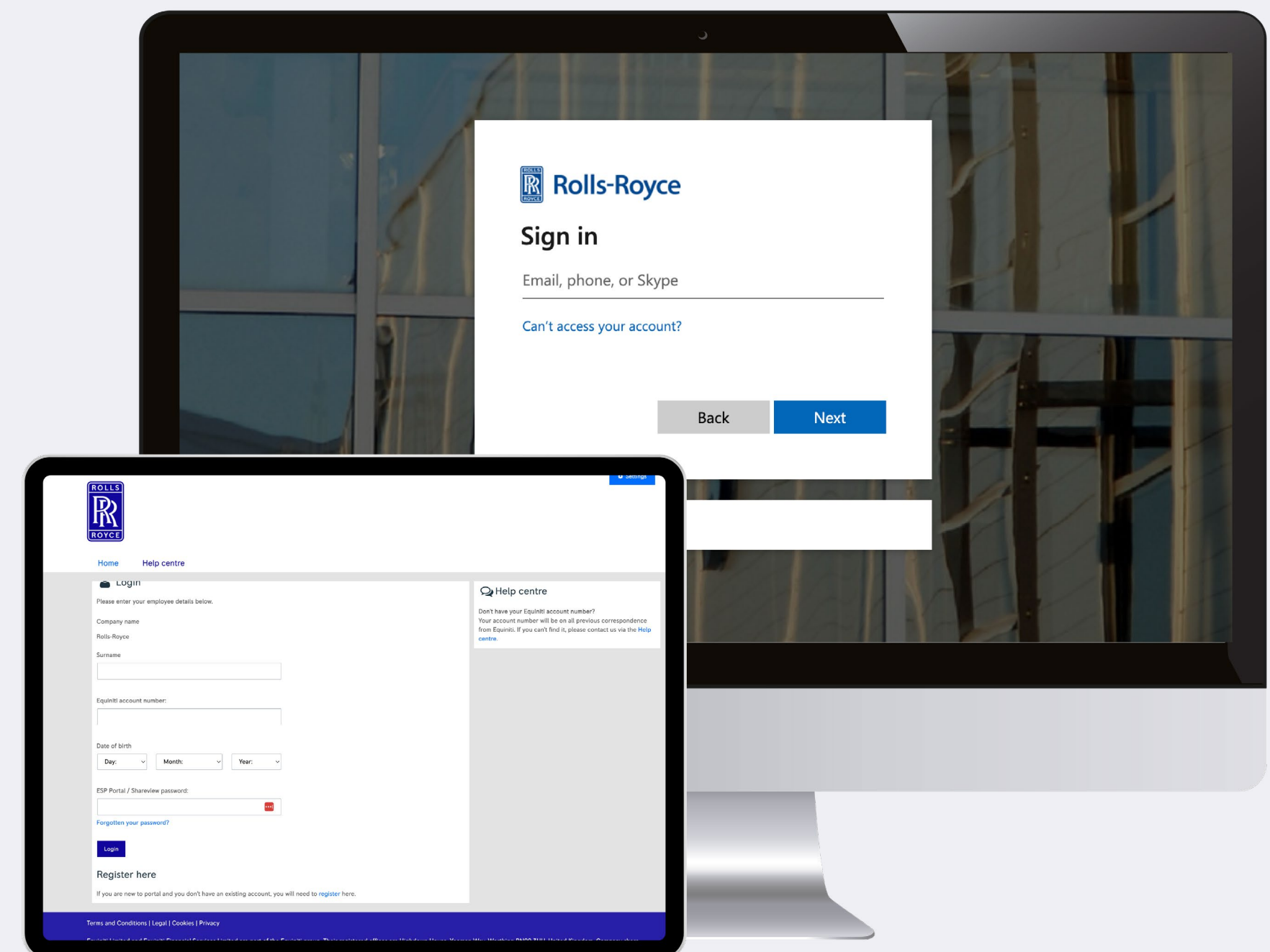
If you don't have an Equiniti account already (for example from *Your Shares: Gifted*), logging in for the first time is a bit like opening a bank account. You'll need to complete some onboarding steps to activate your account – we've created a step-by-step guide to help you through the process that you can find on [Your Shares Hub](#).

To register for the plan:

- Log in via the SSO [here](#)
- Go to 'My Investments'
- Go to 'Your Shares: Gifted and Matched' and follow the joining steps
- We've created a registration guide which will help you through the application which you can find [here](#).

Making changes

It's important to note that you need to make changes by the **20th** of the month for them to be effective in the following month's salary. For example, if you register for *Your Shares: Matched* or change investment on the 10th of October, your instruction will be carried out for the November payroll and the shares will be purchased in December. Due to payroll cutoff dates, it may be that your instruction is not carried out until after the first pay date in the relevant month.



One home for everything

Thinking of joining *Your Shares: Matched* but have a few questions?

Your Shares Hub is the first place to go for any information and support. We've designed it to help you learn more about share ownership at Rolls-Royce. You'll find plenty of resources including:

A video overview

Benefits of being a shareholder

Resources and supporting legal documents

Tax guidance

Calculator

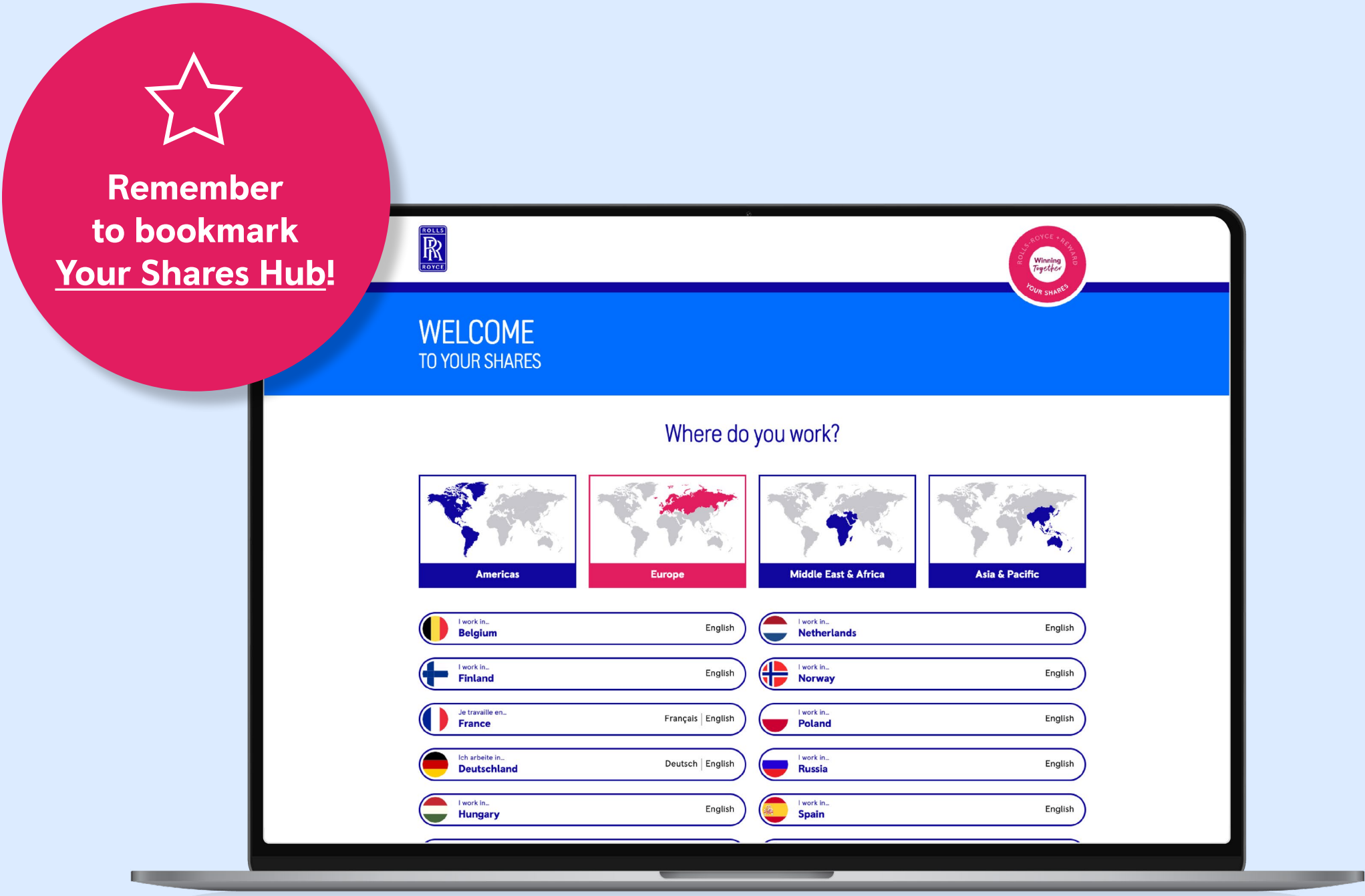
A Q&A, including these questions...

Where can I view my shares?

What happens if I leave?

What happens if I move country?

How are shares taxed?



Need more support?
You should be able to find all the information you need on Your Shares Hub and the resources we've provided. If you have any questions that aren't covered, you'll find our contact details in the 'Support' section.

You can also call Equiniti's hotline at **+44 (0) 333 207 6388**.



YOUR SHARES: MATCHED

Rewarding you when we win together

Disclaimer

1. Please note participation in the *Your Shares: Matched* is not a guarantee of performance – the value of Rolls-Royce shares can go down as well as up, and your investment could lose value. Terms and conditions apply. This document is intended to provide information and not advice. No member of Rolls-Royce or any of their officers, employees, agents or representatives is giving you investment, tax or other advice in relation to *Your Shares: Matched*.
2. Whether or not you join the *Your Shares: Matched* is a personal decision that will have no impact on your employment relationship.
3. You may wish to seek independent, professional financial and/or tax advice if you need tailored advice specific to your circumstances.
4. The information provided on this brochure and other communications in connection with the *Your Shares: Matched* is provided in good faith. If it conflicts with any official documentation or applicable legislation, they will prevail.
5. Both the share price and the currency exchange rates can change over time, which may increase or decrease the value of your investment and the Rolls-Royce match.
6. Tax legislation can change over time. It is your responsibility to understand and adhere to the tax regulations in your jurisdiction.

