Rimini Street

Engineered for Support

Employee Information Supplement
Stock Options

OVERVIEW

This supplement has been prepared to provide you with a summary and an example of the tax consequences and certain other issues associated with the grant of stock options ("Options") by **Rimini Street, Inc.** (the "Company") under the **2013 Equity Incentive Plan** (the "Plan").

This supplement is based on the tax laws in effect in your country as of **March 2021**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your Options, the vesting and exercise of your Options, and the sale of Company shares.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after the Options are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.

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Grant	No taxation.
Vesting	No taxation.
Exercise	You will be subject to taxation on the date(s) you exercise your Options.
Taxable Amount	**Cashless Sell-All Exercise Method**[1] The difference between the sale price and the exercise price (the "spread"). **Cash or Sell-to-Cover Method** The difference between the fair market value of the shares at exercise and the exercise price (the "spread").
Nature of Taxable Amount	Employment compensation.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	Yes (to the extent the applicable contribution ceiling has not been exceeded).
Are Other Taxes Payable?	Personal Assets Tax. The Company shares and the proceeds realized from the sale of shares are considered computable assets for personal asset tax purposes. The tax is not applicable if the annual value of your computable assets is under a certain threshold. Bank Tax. If you deposit the proceeds from the sale of shares into a bank account in Argentina or transfer the proceeds from an account in Argentina after receipt, you may be subject to a tax on bank debits and credits (the "Bank Tax"). If applicable, the Bank Tax is generally withheld by the relevant bank or financial institution. Stamp Tax. A stamp tax may apply upon your execution of any documents related to the Plan. If applicable, the rate and the term for payment will depend on the particular jurisdiction where you reside, and it is payable by you and/or the other party to the document. *You should consult with your personal tax advisor to determine your obligations with respect to other taxes that may be due.*

[1] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	Yes.
Are Employee Social Insurance Contributions Withheld?	Yes (to the extent the applicable contribution ceiling has not been exceeded).
Are Other Taxes Withheld?	No. You personally will be responsible for paying any other taxes due directly to the tax authorities.
Reporting	
Does the Taxable Amount Need to be Reported?	Your employer will report the taxable amount recognized upon exercise as taxable income to the Federal Tax Administration on Form 744.

SALE OF SHARES	
Taxation in Your Country	If you acquire shares at exercise and you subsequently sell those shares acquired under the Plan, you will be subject to additional taxation on any gain you realize. The taxable capital gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). Capital gains tax is payable at a flat rate on gains from all sources. If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses may be offset from capital gains realized from similar equity transactions (*i.e.*, from certain non-Argentine source gains only) in the same tax year and during the following five (5) years.
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You are required to report certain information regarding any income from your participation in the Plan each year to the Argentine tax authorities on your annual tax return and pay any applicable taxes due. Tax filings are made

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
	electronically using the Federal Tax Administration website (www.afip.gob.ar). Tax filing deadlines are determined on a yearly basis. Filing extensions are not applicable under Argentine regulations and late filings will trigger interest and penalties. Y*ou should consult with your personal tax advisor for assistance with complying with the applicable reporting requirements*.
Sale of Shares	You are required to report certain information regarding income obtained from the sale of shares each year to the Argentine tax authorities on your annual tax return and pay any applicable taxes due. Tax filing deadlines are determined on a yearly basis. Filing extensions are not applicable under Argentine regulations and late filings will trigger interest and penalties. *You should consult with your personal tax advisor for assistance with complying with the applicable reporting requirements.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	You are required to report certain information regarding any Company shares you hold as of December 31 each year to the Argentine tax authorities on your annual tax return. *You should consult with your personal tax advisor for assistance with complying with the applicable reporting requirements.*
Exchange Control	Provided you are not required to purchase foreign currency and remit funds out of Argentina to acquire Company shares under the Plan, local exchange control restrictions would not apply. However, if so required, you personally are responsible for complying with all Argentine currency exchange regulations, approvals and reporting requirements. *Exchange control requirements in Argentina are subject to change; you should consult with your personal advisor regarding any obligations you have under the Plan.*
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. (“non-resident aliens”), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

The Company/your employer withholds tax at exercise. You are required to pay applicable taxes at sale.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date, in which case you would not realize a capital gain. The tax rate(s) are hypothetical and are not intended to reflect your actual tax rate(s).

AUSTRALIA

TAX	
Grant	Equity awards granted under the Plan are regarded as an Employee Share Scheme ("ESS") interest. In general, as it is understood that your equity award will be subject to a real risk of forfeiture at the time of grant, your award will not be subject to tax at grant, but when an "ESS deferred taxing point" occurs, as described below.
Vesting	No taxation.
Exercise	It is anticipated that your ESS deferred taxing point will be the earliest of the following: (i) Option exercise;[2] or (ii) When you cease relevant employment (i.e., when you are no longer employed by your employer or a holding company or subsidiary of your employer). Generally, this means you will be subject to tax when you exercise the Options. However, if you cease employment prior to exercise and you retain the Options (i.e., they are not forfeited upon termination), you will be subject to tax when you cease employment. If you cease employment prior to exercise and the Options are forfeited, you may be treated as having never acquired the forfeited Options and no amount will be included in your assessable income. Note that if you sell the underlying shares within 30 days of the original taxing point, the ESS deferred taxing point will shift to the date you sell the shares (the "30-day rule").
Taxable Amount	**Cashless Sell-All Exercise Method[3]** The difference between the sale price and the exercise price (the "spread"). **Cash or Sell-to-Cover Method** The difference between the fair market value of the shares at exercise and the exercise price (the "spread"). However, if the 30-day rule applies, the taxable amount will equal the difference between the sale proceeds (or market value if you do not dispose of the shares in an arm's length transaction[4]) and the exercise price plus any incidental costs of disposal.
Nature of Taxable Amount	Employment compensation.
Is Income Tax Payable?	Yes.

[2] This supplement assumes the underlying shares are not subject to any genuine restrictions on disposal.
[3] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.
[4] If you sell your shares on a recognized stock exchange, this will generally be considered an arm's length transaction.

TAX	
Are Employee Social Insurance Contributions Payable?	Yes.
Are Other Taxes Payable?	Not applicable.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	No, assuming you provided your tax file number to your employer.
Are Employee Social Insurance Contributions Withheld?	No, assuming you provided your tax file number to your employer. You personally will be responsible for paying the applicable taxes directly to the ATO.
Are Other Taxes Withheld?	Not applicable.
Reporting	
Does the Taxable Amount Need to be Reported?	Yes. The Company will provide you (no later than July 14 after the relevant tax year ending June 30) and the Commissioner of Taxation (no later than August 14 after the end of the tax year) with a statement containing certain information about your award for the income tax year when the ESS deferred taxing point occurs (typically, the tax year in which you exercise your Options), including an estimate of the market value of the Options. Note that if you acquire shares upon exercise and you sell the shares within 30 days of the original ESS deferred taxing point, as described above, the taxable amount will not be based on the market value of the Options on the date of exercise (as reported by your employer), but on the sale proceeds (or market value if you do not dispose of the shares in an arm's length transaction) less the exercise price plus any incidental costs of disposal. Thus, it will be your responsibility to calculate the taxable amount at sale in order to remit applicable taxes due.

SALE OF SHARES	
Taxation in Your Country	If you acquire shares at exercise and you subsequently sell those shares acquired under the Plan, you may be subject to additional taxation on any gain you realize, unless you dispose of the shares within 30 days after the original ESS deferred taxing point (in which case your tax treatment will be limited to the tax consequences described above).

SALE OF SHARES	
	If you dispose of the shares more than 30 days after the original ESS deferred taxing point, you will be subject to capital gains tax to the extent that the sale proceeds (or market value if you do not dispose of the shares in an arm's length transaction) exceed your cost basis in the shares. Your cost basis in the shares will generally be equal to the market value of the shares at the ESS deferred taxing point (which will usually be the exercise date) plus any incidental costs of disposal. If the ESS deferred taxing point happened on the date you ceased employment (and you did not forfeit the Options), your cost basis will include the market value of the retained Options on the date you ceased employment plus the exercise price and any incidental costs of disposal. The amount of any capital gain you realize must be included in your assessable income for the year in which the shares are sold. However, if you hold the shares for at least one (1) year prior to sale (excluding the dates you acquired and sold the shares), you may discount the capital gain to be included in your assessable income by fifty-percent (50%). If the sale proceeds (or market value if you do not dispose of the shares in an arm's length transaction) are lower than your cost basis in the shares sold, you will realize a capital loss. Capital losses may be used to offset capital gains realized in the current tax year or in any subsequent tax year, but may not be used to offset other types of income (e.g., salary or wage income). *The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.*
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You personally will be responsible for paying the applicable taxes directly to the Australian Tax Office (“ATO”). You will receive an ESS Statement by July 14 after the end of the tax year (ending June 30) in which the ESS deferred taxing point happens. The Company will also lodge an ESS Annual Report with the ATO by August 14 of that year. The assessable amount should be included in Box F of the ESS Statement. Once the Company lodges the ESS Annual Report, the amount shown in Box

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
	F of your ESS Statement may be pre-filled into Box F of item 12 of your Tax Return for Individuals. You should ensure that the amount included in Box F of Item 12 of your tax return is correct based on your personal circumstances. Your tax return is generally due by October 31. However, if you appoint a tax agent prior to that date, you may be entitled to an extension in line with the tax agent's lodgment program.
Sale of Shares	You should include the correct amount of any capital gains in item 18 of your tax return and pay any applicable taxes due. Your tax return is generally due by October 31. However, if you appoint a tax agent prior to that date, you may be entitled to an extension in line with the tax agent's lodgment program. *You should consult with your personal tax advisor for assistance with complying with the applicable reporting requirements.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	Exchange control reporting is required for cash transactions exceeding AUD 10,000 and international fund transfers. The Australian bank assisting with the transactions will file the report for you. If an Australian bank is not involved in the transfer, you will have to file the report yourself.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

Neither the Company nor your employer is required to withhold tax at exercise or at sale. You are required to pay applicable taxes at exercise and sale.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date, in which case you would not realize a capital gain. The tax rate(s) are hypothetical and are not intended to reflect your actual tax rate(s).

BRAZIL

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	**Cashless Sell-All Exercise Method[5] or Sell-to-Cover Method** The taxable amount will be the difference between the sale price and the exercise price cost (the "spread"). Please see the Sale of Shares section below for further details. **Cash Method** No taxation. You will not be subject to taxation until you sell your Company shares acquired upon exercise. *Please see the Sale of Shares section below for further details.*

SALE OF SHARES	
Taxation in Your Country	If you exercise your Options using the Cashless Sell-All Exercise Method or you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you will be subject to capital gains tax at progressive rates on any gain realized if the exercise/sale proceeds (including proceeds from the sale of other shares) during the month of sale exceeds the threshold (currently BRL 35,000). If the threshold is exceeded for the month, the entire gain is subject to tax. Thus, the taxable gain at sale will be the difference between the sale proceeds and the average cost of acquisition of shares (if you hold no other Company shares, the average cost of acquisition will be the exercise price of your Options). If the sale proceeds are less than the exercise price of your Options, you will realize a capital loss. Capital losses may not be used to offset capital gains. If you repatriate the proceeds from the cashless sell-all exercise or sale of shares to Brazil and convert the funds into local currency, you will be subject to the Tax on Financial Transactions. *You should consult with your personal tax advisor prior to acquiring or selling Company shares.*
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-

[5] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

SALE OF SHARES	
	8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Tax Withheld?	No. You personally will be responsible for paying any tax due directly to the local tax authorities, as described below.
Reporting	
Does Your Participation in the Plan Need to be Reported?	No. Your employer will not be subject to any reporting obligations in connection with your participation in the Plan. You are responsible for reporting the gain at sale to the local tax authorities, as described below.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You will be solely responsible for reporting any income you realize on a monthly basis, through the *carnê-leão* system, and on your annual personal income tax return.
Sale of Shares	You must pay the tax due upon the sale of your shares, on a monthly basis, through the *carnê-leão* system, at progressive tax rates. The tax must be paid by the last business day of the month following the month the shares are sold. You also must report the sale proceeds in the Nature Person Income Tax Return ("DIRPF") for the year of sale and report a downward adjustment of the shares you own to the extent the shares sold were previously reported in the prior year's DIRPF. The DIRPF deadline typically is the last business day of April. It is not possible to obtain a tax filing deadline extension. *You should consult with your personal tax advisor prior to acquiring or selling Company shares.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	See above.
Exchange Control	A declaration of assets and rights held outside of Brazil may need to be filed once a year with the Central Bank of Brazil if assets or rights with an aggregate value exceeding USD 1,000,000 are held on December 31 of each year. Shares acquired under the Plan that are held outside of Brazil (e.g., in a non-Brazilian brokerage account) are among the assets and rights that must be reported.

OTHER INFORMATION	
	If the aggregate value exceeds USD 100,000,000 at the end of each quarter, the declaration has to be filed on the month following the end of each quarter. *You should consult with your personal financial advisor for further details regarding this requirement.*
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

Neither the Company nor your employer is required to withhold tax at exercise or at sale. You are required to pay applicable taxes when you sell the shares.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date. The tax rate(s) are hypothetical and are not intended to reflect your actual tax rate(s).

Share Price
$15
Sale Price
$10
FMV on
Exercise
Date
$5
Exercise
Price
$0
$5/share
$5/share
Exercise
Price
$10/share
Gain at Sale
$5/share
Taxes Due
at Sale
$2/share
Exercise Date
Sale Date
20% Tax Rate

CANADA

IMPORTANT INFORMATION
In addition to any other applicable restrictions on resale and transfer, shares purchased under the Plan may be subject to certain restrictions on resale imposed by Canadian provincial securities laws. You are permitted to sell shares acquired pursuant to the Plan through the designated broker appointed under the Plan, provided the sale of the shares acquired pursuant to the Plan takes place outside of Canada through the facilities of a stock exchange on which the shares are listed.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
Taxable Amount	**Cashless Sell-All Exercise Method**[6] The difference between the fair market value of the shares at exercise (generally, the sale price) and the exercise price (the "spread"). **Cash or Sell-to-Cover Method** The difference between the fair market value of the shares at exercise and the exercise price (the "spread"). However, if certain conditions are met, 50% of the spread may be deducted[7] (generally 25% for Quebec provincial tax purposes, if you reside in Quebec)[8] when calculating the taxable amount subject to income tax.
Nature of Taxable Amount	Employment compensation.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	Yes, you will be subject to Canada Pension Plan ("CPP") contributions (or Quebec Pension Plan ("QPP") contributions, if you reside in Quebec) on the taxable amount before the deduction, if available (to the extent the applicable contribution ceiling has not been exceeded).
Are Other Taxes Payable?	No.

[6] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise on the open market and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

7 The deduction will be available provided the exercise price is at least equal to the fair market value of the shares at the time of grant and certain other conditions are met, which will likely be the case with the shares you acquire at exercise.

8 For Options granted after February 21, 2017, under certain limited circumstances, the Quebec stock option deduction may be increased from 25% to 50%. Please consult with your personal tax advisor for additional details.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	Yes.
Are Employee Social Insurance Contributions Withheld?	Yes (to the extent the applicable contribution ceiling has not been exceeded).
Are Other Taxes Withheld?	Not applicable.
Reporting	
Does the Taxable Amount Need to be Reported?	Yes. Your employer will report the taxable amount as taxable income to the Canada Revenue Agency ("CRA") on Form T4 and if applicable, to Revenu Quebec ("RQ") on Form RL-1. A copy of Form T4 (Form RL-1) will be provided to you by the end of February of the year following the year in which the taxable event occurs.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell any shares acquired under the Plan, you will be subject to additional taxation on any gain you realize. The taxable amount will generally be one-half (50%) of the difference between the sale proceeds and the adjusted cost base ("ACB") of your shares. If you do not own (and have never owned) other shares of the Company the ACB will generally be the fair market value of the shares on the date of acquisition. However, if you own (or have owned) other Company shares acquired inside and/or outside of the Plan, your ACB will generally be the average cost of all of your Company shares of the same class. If your sale proceeds are lower than your ACB of the shares sold, you will generally realize a capital loss. One-half (50%) of any capital loss may be used to offset taxable capital gains in the same calendar year, the three (3) preceding calendar years, or in subsequent years, but cannot be used to offset other types of income (*e.g.*, salary/wages). *You should consult your personal tax advisor for additional information regarding the calculation of any gain or loss attributable to the sale of your shares and to consider the alternatives available to you.*
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You must report the taxable amount on your Canadian T1 personal income tax return (and Quebec TP-1-V personal income tax return, if you reside in Quebec) and pay any additional tax owed by April 30 of the following year.
Sale of Shares	You must report the gain (or loss) on your Canadian T1 personal income tax return (and Quebec TP-1-V personal income tax return, if you reside in Quebec) and pay any tax owed by April 30 of the following year. *You should consult with your personal tax advisor prior to acquiring or selling Company shares.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	Specified foreign property, including shares acquired under the Plan and certain awards granted under the Plan, must be reported on Form T1135 (Foreign Income Verification Statement) if the total cost of such foreign property exceeds CAD 100,000 at any time during the year. If the CAD 100,000 cost threshold is exceeded by other specified foreign property held, your Options must be reported as well, generally at a nil cost. If Company shares are acquired, their cost generally is the ACB of the shares. The Form T1135 must be filed by April 30 of the following year. *You should consult with your personal tax advisor for further details regarding this requirement*.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

The Company/your employer withholds tax at exercise. You are required to pay applicable taxes at sale.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date, in which case you would not realize a capital gain. The tax rate(s) are hypothetical and are not intended to reflect your actual tax rate(s).

FRANCE

GENERAL INFORMATION
The Options described herein **are not eligible** for the French specific tax and social regime provided by Sections L. 225-177 to L. 225-186 and Sections L. 22-10-56 to L. 22-10-58 of the French Commercial Code, as amended.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	Taxation on the date you exercise your Options and acquire shares.
Taxable Amount	**Cashless Sell-All Exercise Method**[9] The difference between the sale price and the exercise price (the "spread"). **Cash or Sell-to-Cover Method** The difference between the fair market value of the shares at exercise and the exercise price (the "spread"), after deduction of tax deductible social insurance contributions.
Nature of Taxable Amount	Employment income.
Is Income Tax Payable?	Yes, at your marginal income tax rate.
Are Employee Social Insurance Contributions Payable?	Yes, you will be subject to social security contributions on the spread at exercise.
Are Other Taxes Payable?	Surtax on High Income: An additional surtax applies on all types of income, including the spread at exercise, if your total income exceeds certain thresholds. *You should consult with your personal tax advisor regarding the applicability of the surtax to you.*

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	Yes. Your employer will withhold income tax due on the spread at exercise.
Are Employee Social Insurance Contributions Withheld?	Yes. Your employer will withhold social security contributions due on the spread at exercise.

[9] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Are Other Taxes Withheld?	No. Your employer will not withhold any applicable surtax.
Reporting	
Does the Taxable Amount Need to be Reported?	Yes. Your employer will report the taxable amount on your monthly payroll slip to the tax authorities.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you sell shares acquired under the Plan, you will realize a capital gain (or loss) on the difference between the sale proceeds and the fair market value of the shares on the exercise date. Capital gain will be taxed at a combined rate of 30%. This 30% rate includes income tax at a flat rate of 12.8% and additional social taxes at a combined rate of 17.2% (without taking into account any rebates). An election to apply progressive income tax rates in your annual income tax return may be available. You should discuss the opportunity to elect progressive tax treatment with your personal tax advisor or your local tax office.[10] If you elect to apply progressive income tax rates, 6.8% of the 17.2% social taxes will be tax deductible. If the net sale price of the shares is less than the income recognized at exercise, you will realize a capital loss. This capital loss can be offset against capital gain on the sale of securities realized by you and your household during the same year or during the following ten (10) years. A capital loss cannot be offset against other types of income.
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS[11]	
Exercise	You should confirm that the taxable amount is properly reported on your annual income tax return, Form N° 2042, which is due in May/June of the year following the taxable event, and make any necessary corrections, and

[10] The election, if made, will apply to all income. The election does not allow you to apply progressive income tax rates to only certain types of income.
[11] Please note that the reporting obligations, in particular the Forms to be used for reporting, are subject to change.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS[11]	
	pay any difference between the amount withheld by your employer and the actual tax due. You also are responsible for reporting and paying any surtax due directly to the tax authorities.
Sale of Shares	You must report any capital gain or loss on your annual income tax return, Form N° 2042, due in May/June of the year following the sale of the shares and pay any applicable taxes due. Any capital gain or loss also must be reported in the Form N° 2074 for capital gain/loss realized in the corresponding year. *You should consult with your personal tax advisor prior to acquiring or selling Company shares.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	You must report annually any shares and bank accounts you hold outside France, including the accounts that were opened, used and/or closed during the tax year, to the French tax authorities, on an annual basis on a special Form N° 3916, together with your personal income tax return. Failure to report triggers a significant penalty.
Exchange Control	The value of any cash or securities imported to or exported from France without the use of a financial institution must be reported to the customs and excise authorities when the value of such cash or securities is equal to or greater than a certain amount. *You should consult with your personal financial advisor for further details regarding this requirement.*
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

The Company/your employer withholds tax at exercise. You are required to pay applicable taxes at sale.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date, in which case you would not realize a capital gain. The tax rate(s) are hypothetical and are not intended to reflect your actual tax rate(s).

GERMANY

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
Taxable Amount	**Cashless Sell-All Exercise Method**[12] The difference between the sale price and the exercise price (the "spread"). **Cash or Sell-to-Cover Method** The difference between the fair market value of the shares at exercise and the exercise price (the "spread").[13]
Nature of Taxable Amount	Employment compensation.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	Yes (to the extent the applicable contribution ceiling has not been exceeded).
Are Other Taxes Payable?	Solidarity Surcharge. A solidarity surcharge will be assessed on the amount of your income tax liability. Church Tax. You may be subject to church tax on the amount of your income tax liability, depending on the tax district in which you reside and whether you are a registered member of a church.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	Yes.
Are Employee Social Insurance Contributions Withheld?	Yes (to the extent the applicable contribution ceiling has not been exceeded).
Are Other Taxes Withheld?	Yes, as applicable.

[12] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.
[13] According to the official position of the German tax authorities, the taxable amount is generally equal to the difference between the market value of the shares on the date on which the shares are transferred to you and the exercise price.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Reporting	
Does Your Employer Have to Report the Taxable Amount?	Your employer will report the taxable amount, as well as the taxes due, and withhold and remit the taxes to the responsible authorities in connection with the filing of the monthly wage tax return (*Lohnsteuer-Anmeldung*) and the "*Beitragsnachweis*" for social insurance contribution purposes. After the end of the calendar year, your employer will provide you with your wage tax certificate, in which the taxable amount will be included.

SALE OF SHARES	
Taxation in Your Country	If you acquire shares at exercise, and depending on when you acquired the shares, you may be subject to additional taxation on any gain you realize when you sell your shares. The capital gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). The gain will be subject to tax at a flat rate (plus solidarity surcharge and church tax, if applicable, on the flat tax owed). If the flat rate exceeds your personal income tax rate, you may elect a personal assessment to apply your personal income tax rate. Any gains you realize from the sale of Company shares is subject to an annual lump sum deduction (EUR 801 for individuals and EUR 1,602 for couples filing jointly) applicable to all investment income (including any dividends you receive on the Company shares) for the relevant tax year. However, flat rate taxation does not apply and the capital gain will be subject to taxation according to the partial income procedure if: 1. you own 1% or more of the Company's stated capital (or have owned 1% or more at any time in the last five (5) years); or 2. the shares are held as business assets (which is unlikely in the case of shares acquired as a result of exercise of Options granted under the Plan). If the net sale price of the shares is less than the fair market value of shares on the date of acquisition, you will realize a capital loss. This capital loss can be offset against capital gain on the sale of other shares (if any) realized by you during the same calendar year or during the following years. A capital loss cannot be offset against other types of income (including income from capital investment other than capital gains realized from the sale of shares). You will be responsible for declaring any capital gain (or loss) you realize upon the sale of shares and paying applicable taxes.
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	Depending on your personal situation, you might be required to file an income tax return in Germany. The due date for filing your income tax return is July 31 of the year following the calendar year in which the taxable event occurred. If the income tax return is filed by a tax advisor, the deadline for filing the income tax return is automatically extended until the last day of February of the second year following the calendar year in which the taxable event occurred. *For further information on whether you are required to file an income tax return, you should contact the responsible tax office or your personal tax adviser.*
Sale of Shares	You must report any taxable gain arising upon the sale or disposition of the Company shares you acquire under the Plan in your annual income tax return and pay the applicable tax directly to the local tax authorities, unless the flat rate tax is withheld by a German bank or financial institution where you have deposited the shares. The due date for filing your income tax return is July 31 of the year following the calendar year in which the taxable event occurred. If the income tax return is filed by a tax advisor, the deadline for filing the income tax return is automatically extended until the last day of February of the second year following the calendar year in which the taxable event occurred. *For further information on whether you are required to file an income tax return, you should contact the responsible tax office or your personal tax adviser.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	If your acquisition of shares under the Plan leads to a so-called qualified participation at any point during the calendar year, you may need to report the acquisition when you file your tax return for the relevant year. A qualified participation occurs if (i) you own at least 1% of the Company and the value of the shares acquired exceeds EUR 150,000 or (ii) you hold Company shares exceeding 10% of the Company's total common stock.
Exchange Control	Cross-border payments in connection with the purchase or sale of securities in excess of EUR 12,500 must be reported monthly by accessing the electronic General Statistics Reporting Portal (*Allgemeines Meldeportal Statistik*) via the Bundesbank's website (www.bundesbank.de).
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares

OTHER INFORMATION	
	(and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

The Company/your employer withholds tax at exercise. You are required to pay applicable taxes at sale.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date, in which case you would not realize a capital gain.

HONG KONG

GENERAL INFORMATION
Important Warning. The Plan, your equity award agreement and other related documentation (the "Plan Documentation") have not been reviewed by any regulatory authority in Hong Kong. As a result, you should exercise caution in relation to the grant of your equity award and the acquisition of Company shares pursuant to such award. If you are in any doubt about any of the contents of the Plan Documentation, you should obtain independent professional advice. The grant of the equity award and the Company shares issued under the Plan pursuant to the award are not a public offer of securities and are available only for certain eligible employees of the Company and its affiliates. The Plan Documentation has not been prepared in accordance with and is not intended to constitute a "prospectus" for a public offering of securities under the applicable securities legislation in Hong Kong. The Plan Documentation is intended only for the personal use of certain eligible employees and the Company and its affiliates and may not be distributed to any other person.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
Taxable Amount	**Cashless Sell-All Exercise Method**[14] The difference between the sale price and the exercise price (the "spread"). **Cash or Sell-to-Cover Method** The difference between the fair market value of the shares at exercise and the exercise price (the "spread").
Nature of Taxable Amount	Employment compensation.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	No.
Are Other Taxes Payable?	No.

[14] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	No.
Are Employee Social Insurance Contributions Withheld?	Not applicable.
Are Other Taxes Withheld?	Not applicable.
Reporting	
Does the Taxable Amount Need to be Reported?	Yes. Your employer will report the taxable amount to the Inland Revenue Department ("IRD") as part of the annual Employer's Return of Remuneration and Pensions (Form IR56B). Your employer will subsequently provide a copy of the filed Form IR56B to you for your records.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you will not be subject to tax on any gain you recognize. If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses cannot be offset from any income taxable in Hong Kong.
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You personally will be responsible for paying any tax due directly to the local tax authorities. You will be issued an individual tax return (Form BIR60) directly from the Inland Revenue Department in April or May. All employment income, including the taxable amount, should be reported on this tax return for the year of the taxable event. The deadline for submitting the individual tax return is one month from receipt if the taxpayer files a physical copy of the return and does not solely own any unincorporated business during the year

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
	of assessment. There is an automatic extension of one month for taxpayers who are filing their return electronically. Electronic filing of the tax return is available if you are an eTax Account holder and satisfy certain conditions. You can apply for a tax return filing extension in writing to the Inland Revenue Department before the filing deadline.
Sale of Shares	None.

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

Neither the Company nor your employer is required to withhold tax at exercise or at sale. You are required to pay applicable any applicable taxes in connection with your Option exercise. No taxes should be due when you sell your shares.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date. The tax rate(s) are hypothetical and are not intended to reflect your actual tax rate(s).


Share Price
$ 15
Sale Price
$ 10
FMV on
Exercise Date
$ 5
Exercise Price
$ 0
$5/share
Taxable
Amount
$5/share
Exercise
Price
Taxes
Due
$2/share
$5/share
Capital Gain
$10/share
Cost Basis
Exercise Date
40% Tax Rate
Sale Date

INDIA

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
Taxable Amount	**Cashless Sell-All Exercise Method**[15] The difference between the fair market value of the shares at exercise and the exercise price (the "spread") is taxable as salary. Further, the difference between the fair market value of the shares at exercise and the sale price will be taxable as Capital Gains. Since in a sell-all exercise method, the exercise and sale happen simultaneously, generally, the transaction may not result in any capital gains. **Cash or Sell-to-Cover Method** The difference between the fair market value of the shares at exercise and the exercise price (the "spread"). For Indian tax purposes, the fair market value of the shares will be based on a valuation prepared by a Category 1 Merchant Bank.
Nature of Taxable Amount	Employment benefits.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	No.
Are Other Taxes Payable?	Education and Health cess. Education and health cess at 4% will be due on the income tax payable plus surcharge. Surcharge. Taxable income exceeding INR 5 million up to INR 10 million will be subject to a 10% surcharge. A 15% surcharge applies for taxable income exceeding INR 10 million up to INR 20 million. A 25% surcharge applies for taxable income exceeding INR 20 million up to INR 50 million. A 37% surcharge applies for taxable income exceeding INR 50 million.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	Yes.

[15] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Are Employee Social Insurance Contributions Withheld?	Not applicable.
Are Other Taxes Withheld?	Yes (Education and health cess and surcharge).
Reporting	
Does the Taxable Amount Need to be Reported?	Yes. Your employer will report the taxable amount as taxable income to the local tax authorities on Form 24Q (quarterly statement of tax withholding). In addition, your employer will report the taxable amount to you on Form 12BA attached to Form 16 by June 15 following the fiscal year end (March 31) in which the taxable event occurs.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you sell shares acquired under the Plan, you will be subject to capital gains tax to the extent that the sale proceeds exceed your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition, as determined by a Category 1 Merchant Bank). If you hold the shares acquired under the Plan for more than 24 months, you will be taxed at the more favorable long-term capital gains tax rate (plus health and education cess and, if applicable, surcharge) and entitled to claim cost inflation indexation benefits on your cost of acquisition. In case of long-term capital gains, you may be eligible to certain deductions based on specified reinvestments, subject to prescribed conditions. If you hold the shares for 24 months or less, you will be taxed at your marginal income tax rate (plus education and health cess and, if applicable, surcharge). If your sale proceeds are lower than your cost basis in the shares, you will realize a loss. Capital losses (short-term or long-term) may be offset against other capital gains of the same nature (*i.e.*, short-term or long-term) that you realize in the same tax year or in any subsequent tax year up to a maximum of 8 years. Long-term capital loss cannot be set off against short-term capital gains. Please note that the ITR must be filed within the due date in order to be eligible to carry forward capital losses, if any. *The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor*.
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-

SALE OF SHARES	
	8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You are required to report the taxable income in your income tax return ("ITR") based on the amount reported by your employer in Form 16 and pay any additional tax due. The deadline for filing the ITR is July 31.
Sale of Shares	You will be responsible for reporting and paying any tax resulting from the sale of shares. Capital gains tax is payable under the Advance Tax System during the fiscal year (*i.e.*, April 1 – March 31) in four (4) instalments, as follows: • On or before June 15 – not less than 15% of the tax payable for the year; • On or before September 15 – not less than 45% of the tax payable for the year, reduced by the amount paid in the earlier instalment; • On or before December 15 – not less than 75% of the tax payable for the year, reduced by the amount paid in the earlier instalment; and • On or before March 15 – the whole amount of the tax payable for the year, reduced by the amount paid in the earlier instalments. Payments are due pursuant to the above schedule based on the date that you realize a capital gain. For example, if you realize a capital gain in October, you must pay not less than 75% of the tax due on such capital gain by December 15 and the remaining tax due by the applicable dates. If you fail to pay the required amount of capital gains tax according to the above schedule, you will be liable for interest at a rate of 1% per month on the amount of the underpayment. In addition, you are required to report any capital gain/loss in your ITR under "Income from Capital Gains". You must also report any shares held at any time during the applicable tax year (April 1 – March 31) in Schedule Foreign Assets in the ITR. The deadline for filing the ITR is July 31. *You should consult with your personal tax advisor prior to acquiring or selling Company shares.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	You are required to declare your foreign bank accounts and any foreign financial assets (including shares held outside India) in your annual tax return.

OTHER INFORMATION	
	As the reporting rules are stringent, you should consult with your personal tax or legal advisor regarding this reporting obligation.
Exchange Control	You are required to repatriate the cash proceeds received upon the sale of shares and receipt of any dividends and convert such proceeds into local currency within specified timeframes as required under applicable regulations. You also are required to retain the foreign inward remittance certificate as evidence of repatriation. *As exchange control regulations can change frequently and without notice, you should consult your personal tax or legal advisor before selling your shares to ensure compliance with current regulations.*
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

The Company/your employer withholds tax at exercise. You are required to pay applicable taxes at sale.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date, in which case you would not realize a capital gain.

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ISRAEL

IMPORTANT TAX INFORMATION
The information in this supplement applies to equity awards that have been granted under the "capital gains route" of Section 102(b)(2) or (3) of the Israel Income Tax Ordinance (New Version), 1961 ("Section 102"). Pursuant to Section 102 and the terms of the Company's approval with the Israeli Tax Authority (the "ITA"), any shares you acquire under the Plan will be subject to a trust arrangement with the Company's designated trustee in Israel (the "Trustee"). In order to qualify for "capital gains route" tax treatment under Section 102, you may not sell or transfer any shares acquired under the Plan prior to the 24-month anniversary of the grant of the Options under the Plan (the "Holding Period").

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	**Cashless Sell-All Exercise Method**[16] Taxation. Please see the Sale of Shares section below for further details. **Sell-to-Cover Method** Taxation will apply on the shares that are sold to cover the exercise price of the Options. Please see the Sale of Shares section below for further details **Cash** No taxation. You will not be subject to taxation until you sell your Company shares acquired upon exercise. Please see the Sale of Shares section below for further details.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and provided you do not dispose of or transfer any shares during the Holding Period, and otherwise comply with the applicable requirements of Section 102, the gain you realize upon sale of the shares following the Holding Period will be divided into "Ordinary Income" and "Capital Gain" and taxed as follows: <u>Ordinary Income</u> The lower of (1) the difference between the fair market value[17] of the underlying shares on the grant date and the exercise price (plus any transactional expenses incurred in connection with the sale) or (2) the difference between the sale proceeds and the exercise price (plus any

[16] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable withholding amounts). Any remaining proceeds will be paid to you in cash.

[17] For Israeli tax purposes, the fair market value of the shares is calculated as the 30-day average trading price prior to the relevant date.

SALE OF SHARES	
	transactional expenses incurred in connection with the sale) will be subject to income tax at your marginal tax rate and social insurance contributions (to the extent the applicable contribution ceiling has not been exceeded). In addition, a surtax may be imposed if your income is in excess of the applicable annual threshold. Capital Gain The positive difference (if any) between the sale proceeds and the tax basis used to determine the Ordinary Income portion (as described above, the lower of the fair market value of the underlying shares on the grant date and the sale proceeds) will be taxed at a flat capital gains rate. Disqualifying Disposal Alternatively, if you sell or transfer the shares acquired under the Plan before the expiration of the Holding Period, or do not otherwise comply with the applicable requirements of Section 102, the entire gain realized (i.e., the sale proceeds less the exercise price and expenses incurred in connection with the sale) will be taxed as ordinary income (i.e., subject to income tax at your marginal tax rate and to social insurance contributions (to the extent the applicable contribution ceiling has not been exceeded).
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Tax Withheld?	Yes. The Trustee or your employer, will withhold income tax, social insurance contributions (to the extent the applicable contribution ceiling has not been exceeded), and surtax, if any, on the Ordinary Income portion and remit such taxes to the tax authorities when you sell the Company shares. The Trustee or the employer also will withhold and remit capital gains tax due on the Capital Gain.
Reporting	
Does Your Participation in the Plan Need to be Reported?	Potentially. Equity award reporting requirements have been temporarily suspended. Should reporting requirements be reinstated, the Trustee will report the details of equity award grants at the end of each quarter on Form 146. In addition, the Trustee will report the details of share acquisitions and sales by March 31 of the following year on Form 156.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	None.
Sale of Shares	If no Israeli tax was withheld upon the sale of your shares, you may be required to submit a tax filing on gains from foreign securities in order to report your gain or loss upon sale of the shares acquired via participation in the Plan. If you are required to do so, you must report the income realized from the sale of the shares in a tax report filed with the ITA by July 30 and January 31 of each year, as applicable, for any amounts realized in the six months preceding the reporting deadlines. There is no specific form for the bi-annual filing. In addition, if your annual income or the gain from the sale of your shares or the combination of both exceeds a threshold (currently 651,600 NIS), you will be required to file a tax return[18] with the ITA by April 30 of the year following the year during which the income was realized (generally, the year of sale). The annual tax return may be submitted by the ITA electronic system or via hard copy. It may be possible to obtain an extension of the tax filing deadline. *You should consult with your personal tax advisor prior to acquiring or selling Company shares.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

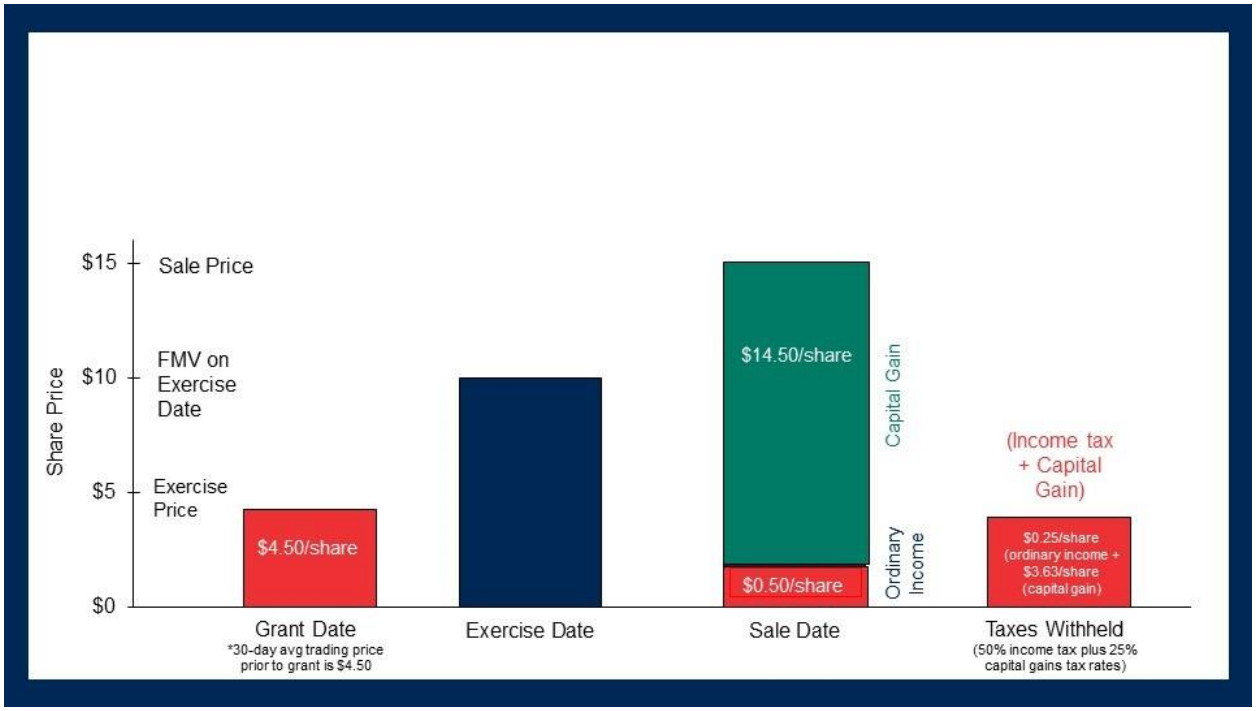
The following example assumes you received a grant of Section 102 Options under the "capital gains route" with an exercise price of $5/share, which you exercise on a certain date.

[18] There may be additional conditions for filing an annual return.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15. The example assumes that the applicable holding period is satisfied.

Neither the Company/your employer nor the Trustee is required to withhold tax at exercise. Tax will be withheld by the Trustee when you sell the shares.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date. The tax rate(s) are hypothetical and are not intended to reflect your actual tax rate(s) when you sell your shares.



JAPAN

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
Taxable Amount	**Cashless Sell-All Exercise Method**[19] The difference between the sale price and the exercise price (the "spread"). **Cash or Sell-to-Cover Method** The difference between the fair market value of the shares at exercise and the exercise price (the "spread").
Nature of Taxable Amount	Remuneration income.
Is Income Tax Payable?	Yes (both national tax and local inhabitants tax).
Are Employee Social Insurance Contributions Payable?	No.
Are Other Taxes Payable?	Special Income Tax for Reconstruction. Until December 31, 2037, a special 2.1% surtax to fund reconstruction after the East Japan tsunami disaster will be applied to the national tax portion of your tax liability (including the national tax liability due on income and capital gains realized under the Plan). Exit Tax. An "exit tax" will be imposed on Japanese nationals and certain long-term residents who leave Japan with assets of JPY 100 million or more. Securities, such as shares acquired under the Plan, are among the assets subject to this exit tax. *You should consult with your personal tax advisor regarding any other taxes due.*

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	No. You personally will be responsible for paying any applicable income tax due.
Are Employee Social Insurance	Not applicable.

[19] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Contributions Withheld?	
Are Other Taxes Withheld?	No. You personally will be responsible for paying any other taxes due.
Reporting	
Does the Taxable Amount Need to be Reported?	Yes. Your employer will report the taxable amount as taxable income to the Japanese tax authorities on Form 9(3) by March 31 of each year with respect to income during the prior calendar year.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you may be subject to additional taxation on any gain you recognize. The taxable gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). This amount generally will be subject to taxation at flat rate (consisting of national level individual tax and local level inhabitants tax), plus Special Income Tax for Reconstruction on the national level individual income tax amount, applicable through December 31, 2037. If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses may be offset from any capital gain of other listed companies' shares realized in the same tax year. However, capital losses on the sale of Company shares through a Japanese stockbroker may be offset from any capital gain and dividend of other listed companies' shares realized in the same tax year and during the following three (3) years. *The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.*
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You personally will be responsible for paying any applicable tax due through the authorized bank to the national tax office governing your address at the time you file your personal income tax return (the "Tax Office") by March 15 of the year following the calendar year of the taxable event (the "Due Date").

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
	You will be also responsible for filing your personal income tax return by the Due Date. An extension of the filing deadline generally is not allowed.
Sale of Shares	You are responsible for reporting any taxable gain arising upon the sale of Company shares and paying the applicable tax through the authorized bank to the Tax Office by the Due Date. *You should consult with your personal tax advisor prior to acquiring or selling Company shares.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	If you hold foreign assets (including shares acquired under the Plan) with a total net fair market value exceeding JPY 50 million as of December 31 of each year, you are required to report such assets to the Tax Office by March 15 of the following year. *You should consult with your personal tax advisor to determine your reporting obligations.*
Exchange Control	If you acquire shares valued at more than JPY 100 million in a single transaction, you must file a Securities Acquisition Report with the Ministry of Finance through the Bank of Japan within 20 days after the acquisition of the shares. *You should consult with your personal tax advisor to determine your reporting obligations.*
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

Neither the Company nor your employer is required to withhold tax at exercise or at sale. You are required to pay applicable taxes at exercise and sale.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date, in which case you would not realize a capital gain.

SOUTH KOREA

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
Taxable Amount	**Cashless Sell-All Exercise Method**[20] The difference between the sale price and the exercise price (the "spread"). **Cash or Sell-to-Cover Method** The difference between the fair market value of the shares at exercise and the exercise price (the "spread"). *Irrespective of the exercise method, If you join a Taxpayers' Association through which you routinely report your income paid outside of Korea and pay your taxes due on a monthly basis, you will be eligible for a 5% tax credit on the tax payable.*
Nature of Taxable Amount	Employment compensation.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	Yes.
Are Other Taxes Payable?	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	No. You personally will be responsible for paying any tax due directly to the local tax authorities unless you join a Taxpayers' Association.
Are Employee Social Insurance Contributions Withheld?	Unlikely.
Are Other Taxes Withheld?	Not applicable.

[20] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Reporting	
Does the Taxable Amount Need to be Reported?	No. Your employer will not be subject to any reporting obligations in connection with your participation in the Plan.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you may be subject to additional taxation on any gain you recognize to the extent the gain exceeds your annual exemption amount of KRW2,500,000 for the tax year. The taxable gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition, if such amount has been properly reported to the tax office and the relevant taxes have been paid). Capital gains tax is payable at a flat rate on gains from all sources in excess of the personal annual exemption of KRW2,500,000. If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses may be offset from any capital gain realized from the transfer of shares that are not publicly listed in Korea (e.g., shares in a foreign company) in the same tax year and subject to the same tax rate. Please note that share identification rules may affect the cost basis (and, therefore, any taxable capital gain or allowable loss) for the purposes of calculating your capital gains tax liability. *The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor on this issue.*
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You are responsible for paying any applicable income tax and social insurance contributions directly to the tax and social insurance authorities. You are responsible for reporting the taxable amount as income in your personal tax return through a tax form called "*a final report of comprehensive income tax base and tax computation*" by May 31 of the year

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
	following the calendar year of the taxable event, unless you join a Taxpayers' Association. If you join a Taxpayers' Association, the Association will report the taxes withheld on the taxable amount and "monthly withholding tax statement" with the Korean tax authorities by the 10th of the month following the month of the taxable event. In most cases, a tax filing extension is not permitted.
Sale of Shares	You are responsible for reporting any capital gains (losses) from the sale of shares in the tax form called "*report of capital gains amount and tax computation*" and paying any applicable taxes due by May 31 of the year following the calendar year when the shares are sold. In most cases, a tax filing extension is not permitted. *You should consult with your personal tax advisor prior to acquiring or selling Company shares.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	You must declare all foreign financial accounts (*e.g.*, non-Korean bank accounts, brokerage accounts) to the Korean tax authority and file a report with respect to such accounts in June of the following year if the monthly balance of such accounts exceeds KRW 500 million (or an equivalent amount in foreign currency) on any month-end date during a calendar year. *You should consult with your personal tax advisor to determine your personal reporting obligations.*
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

Neither the Company nor your employer is required to withhold tax at exercise or at sale. You are required to pay applicable taxes at exercise and sale.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date, in which case you would not realize a capital gain.

MEXICO

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
Taxable Amount	**Cashless Sell-All Exercise Method**[21] The difference between the sale price and the exercise price (the "spread"). **Cash or Sell-to-Cover Method** The difference between the fair market value of the shares at exercise and the exercise price (the "spread").
Nature of Taxable Amount	Income from dependent personal services.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	No.
Are Other Taxes Payable?	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	No.
Are Employee Social Insurance Contributions Withheld?	Not applicable.
Are Other Taxes Withheld?	Not applicable.

[21] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Reporting	
Does the Taxable Amount Need to be Reported?	No. Your employer will not be subject to any reporting obligations in connection with your participation in the Plan.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell Company shares acquired under the Plan, you will be subject to taxation on any gain you recognize. Generally, the taxable gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). At sale, you will be subject to a 20% tax on the *gross sale proceeds* (*i.e.*, total sale price of the shares), as described below under Your Tax Reporting and Payment Obligations. To determine your tax liability (assuming you do not elect the optional net basis tax treatment), the following method shall apply: the taxable gain is calculated separately for each asset type (such as Company shares), and then divided by the number of years such asset was held, up to a maximum of 20 years. One year's worth of taxable gain (or 1/20th, if you hold your shares more than 20 years) is taxed in the same manner as your regular salary. The balance of the gain (or 19/20ths of the gain if you held your shares more than 20 years) is subject to tax at either your effective rate of tax in the year of sale or, at your election, your average effective tax rate over the five (5) year period ending with the year of sale. If you sell Company shares acquired under the Plan at a price that is less than your cost basis in the shares, you will realize a capital loss. Capital losses may be offset from any capital gain, dividend, rental or other capital income realized in the same tax year and during the following three (3) years, but cannot be used to offset compensation income. Please note that share identification rules may affect the cost basis (and, therefore, any taxable capital gain or allowable loss) for the purposes of calculating your capital gains tax liability. *These rules are complex and their impact will vary according to your personal circumstances. You should consult with your personal tax advisor prior to acquiring or selling Company shares.*
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-

SALE OF SHARES	
	8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You personally will be responsible for paying any tax due directly to the local tax authorities. You will be personally responsible for reporting the taxable amount no later than the 17th day of the month following the month of the taxable event. In addition, you must report the taxable income in your annual income tax return no later than April 30 of the following year. Tax returns are filed through the website of the Mexican Tax Administration Service (www.sat.gob.mx). No filing extension can be requested. However, if the payment of taxes is made after the deadline but before an audit, fines and sanctions are unlikely to be applied.
Sale of Shares	When you sell your shares, you will be subject to a 20% tax on the *gross sale proceeds* (*i.e.*, total sale price of the shares), which must be remitted within 15 days, unless you elect to apply the optional net basis tax treatment by securing a tax opinion ("*Dictamen Fiscal*") prepared by a registered certified public accountant ("CPA").[22] This 20% tax constitutes an estimated advance payment towards your annual tax liability. There is no specific form for this payment, but additional guidance can be found here: www.sat.gob.mx/declaracion/26984/declaracion-mensual-en-el-servicio-de-declaraciones-y-pagos. In addition, you must report any capital gains or losses in your annual income tax return and pay any additional taxes no later than April 30 of the following year. Tax returns are filed through the website of the Mexican Tax Administration Service (www.sat.gob.mx). No filing extension can be requested. However, if the payment of taxes is made after the deadline but before an audit, fines and sanctions are unlikely to be applied. *You should consult with your personal tax advisor prior to acquiring or selling Company shares.*

[22] If you elect to apply the optional tax regime, the taxable gain will be subject to net tax treatment at marginal rates. The taxable gain is determined by subtracting the original cost of acquisition (adjusted for inflation) from the sale proceeds. This calculation must be supported by the *Dictamen Fiscal* mentioned above, which must be provided to the tax authorities under the following procedure: (i) a tax report notice (*"Aviso de Presentación de Dictamen"*), signed by you and the CPA, must be filed with the tax office corresponding to your tax domicile no later than the 10th day of the calendar month following the date of sale of your shares, and (ii) the *Dictamen Fiscal*, indicating the actual cost basis of the shares to be sold and the gain at sale , must be filed within 30 business days following the date on which the tax return is due (i.e., within 15 days of the date of sale).

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

Neither the Company nor your employer is required to withhold tax at exercise or at sale. You are required to pay applicable taxes at exercise and sale.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date, in which case you would not realize a capital gain.

$ 15
Sale Price
$ 10
FMV on
Exercise Date
$ 5
Exercise Price
$ 0
Share Price
$5/share
Taxable
Amount
$5/share
Exercise
Price
Taxes
Due
$2/share
$5/share
Capital Gain
$10/share
Cost Basis
Capital
Gains
Tax Due
$1/share
Exercise Date
40% Tax Rate
Sale Date
20%Tax Rate

No Recharge

NETHERLANDS

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
Taxable Amount	**Cashless Sell-All Exercise Method**[23] The difference between the fair market value of the shares at exercise and the exercise price (the "spread"). **Cash or Sell-to-Cover Method** The difference between the fair market value of the shares at exercise and the exercise price (the "spread").
Nature of Taxable Amount	Employment compensation.
Is Income Tax Payable?	Yes (wage tax as an advance levy to income tax).
Are Employee Social Insurance Contributions Payable?	Yes (to the extent the applicable contribution ceiling has not been exceeded).
Are Other Taxes Payable?	Investment Yield Tax (so-called Box 3 taxation). You will be subject to an investment yield tax at progressive rates, based on the net value of all the taxable assets you own (including the shares you acquire under the Plan or any proceeds from the sale of such shares) as of January 1 of the calendar year after the acquisition of the shares, to the extent the value of such assets exceeds the annual exempt amount (EUR 50,000 or EUR 100,000 for partners for tax purposes (2021)).

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	Yes (wage tax as an advance levy to income tax).
Are Employee Social Insurance Contributions Withheld?	Yes (to the extent the applicable contribution ceiling has not been exceeded).

[23] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Are Other Taxes Withheld?	No.
Reporting	
Does the Taxable Amount Need to be Reported?	Yes. Your employer will report the taxable amount you realize at the time you acquire your shares in the monthly wage tax return filed electronically with the local tax authorities and on your annual salary statement.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you sell the shares acquired under the Plan, you will not be subject to additional taxation on any gain you realize (assuming you own less than 5% of any class of the Company's issued share capital, and no so-called "lucrative interest"). Any capital losses incurred on the sale of shares are not tax deductible.
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You personally will be responsible for paying any other taxes due directly to the tax authorities. You must report the taxable amount (as part of your wages) in your annual income tax return, which is due by May 1. After the exercise date, you also may have to report the value of your shares in your annual income tax return for the Investment Yield Tax (as described above) in case they are still in your possession as of January 1 of the relevant calendar year. A tax filing extension may be available upon request.
Sale of Shares	You may be required to report any proceeds from the sale of shares that are still in your possession as of January 1 under the Investment Yield Tax (Box 3), as described above, in your annual income tax return, which is due by May 1. A tax filing extension may be available upon request. *You should consult with your personal tax advisor prior to acquiring or selling Company shares.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

The Company/your employer withholds tax at exercise. No taxes should be due when you sell your shares.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date. The tax rate(s) are hypothetical and are not intended to reflect your actual tax rate(s).

$ 15
Sale Price
Share Price
$ 10
FMV on
Exercise Date
$ 5
Exercise Price
$ 0
$5/share
Taxable
Amount
$5/share
Exercise
Price
Taxes
Withheld
$2/share
$5/share
Capital Gain
$10/share
Cost Basis
Exercise Date
40% Tax Rate
Sale Date

NEW ZEALAND

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
Taxable Amount	**Cashless Sell-All Exercise Method**[24] The difference between the sale price and the exercise price (the “spread”). **Cash or Sell-to-Cover Method** The difference between the fair market value of the shares at exercise and the exercise price (the “spread”).
Nature of Taxable Amount	Employment-related income.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	No.
Are Other Taxes Payable?	Foreign Investment Fund. You may be subject to Foreign Investment Fund (“FIF”) rules if the total cost of your overseas investments (including Company shares acquired under the Plan) exceeds NZD 50,000. *Please see the information in the Sale of Shares section below and consult with your personal tax advisor to determine whether the FIF rules apply to you and your shares acquired under the Plan.*

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	No.[25]
Are Employee Social Insurance Contributions Withheld?	Not applicable.
Are Other Taxes Withheld?	No. You personally will be responsible for paying any other taxes due directly to the local tax authorities.

[24] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.
[25] Your employer and you may choose (but are not required) to subject to PAYE withholding the taxable amount on the date of the taxable event.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Reporting	
Does the Taxable Amount Need to be Reported?	Your employer will report the taxable amount as income to you to the Inland Revenue as part of its employment income information reporting obligations.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise, you may be subject to tax when you sell Company shares acquired under the Plan to the extent that the sale proceeds exceed your cost basis in the Company shares (which will be the fair market value of the shares on the date of exercise), depending on whether FIF rules or certain revenue account property rules apply. If applicable, you are responsible for reporting and paying any local country tax. <u>FIF Rules</u> The FIF rules will apply if the total cost of all FIF interests you hold (including any Company shares) exceeds NZD 50,000. If the FIF rules apply, all of your FIF interests are treated on a pooled basis and you should be able to apply the fair dividend rate method ("FDR"). Under FDR, annual FIF income is deemed to be 5% of the opening value of your pooled FIF interests for the applicable tax year (ending March 31). If your actual return is less than 5% of the opening value of your pooled FIF interests for the applicable tax year calculated under FDR, you should be able to elect to change the calculation method applied so that you are taxed on the actual gains from your FIF interests. Where the FIF rules apply, in most cases, they will operate as a code, and the revenue account property rules discussed below will not apply to any gain upon sale (and any dividends received will not be separately taxable). <u>Revenue Account Property Rules</u> Under the revenue account property rules, you may be subject to tax on the gain on the disposal of the Company shares if you are considered to be a habitual trader in securities, or the Company shares are acquired for the purpose of selling or otherwise disposing of them. If you sell your Company shares immediately or shortly after acquisition, the tax authorities are more likely to interpret that the Company shares were acquired for the purpose of sale and, therefore, any gain you realize may be subject to tax. If, on the other hand, you hold the shares for one (1) year or more, you should be able to successfully assert that you had an investment motive in acquiring the Company shares and any gain you realize will likely not be subject to tax; however, the New Zealand Income Tax Act does not specify how long Company shares must be held before sale to avoid taxation. *Due to the complexity regarding the tax treatment of any gain realized upon the sale or other disposition of the Company shares, you should consult with your personal tax advisor prior to sale.*

SALE OF SHARES	
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You personally will be responsible for paying any tax due directly to the local tax authorities. In some circumstances, you may be required to or may opt to pay provisional tax in relation to the income arising from the taxable event. If you are not already a provisional taxpayer, there is no requirement to pay provisional tax with respect to the taxable amount for the tax year in which it is derived. However, if you voluntarily opt to pay provisional tax, you may be entitled to a tax discount of 6.7% of the lesser of the total of your voluntary provisional tax payments and 105% of your residual income tax payable for the relevant tax year. *Please consult with your tax advisor to confirm whether you have any provisional tax obligations or if you wish to voluntarily opt in to the provisional tax rules.* If you are already a provisional taxpayer and use the standard option to calculate your provisional tax, then if your total income tax liability for the tax year in which you derive the taxable amount is NZD 60,000 or more, you will need to ensure that your third provisional tax installment trues-up your first and second installments sufficiently to cover your tax liability on the taxable amount. Otherwise Inland Revenue use-of-money-interest ("UOMI") will be charged on any shortfall from the third installment date. If you are not already a provisional taxpayer and you do not opt in to the provisional tax rules, or you are a provisional taxpayer and your total income tax liability for the relevant tax year is less than NZD 60,000, then you only need to pay tax due on the taxable amount on your terminal tax date. *You will need to consult with your tax advisor if you use a different provisional tax method.* Because your employer will report the taxable amount to Inland Revenue, you should not have any reporting or return filing obligation at exercise. In April or May following the end of the relevant tax year, you should receive your income tax assessment (through MyIR) detailing the tax due on the award (and any other further tax due). Unless you have a tax agent or receive a filing extension, and subject to any provisional tax obligations, you will be required to pay the tax due by February 7 of the following year.
Sale of Shares	If the FIF rules apply you will be required to report FIF income in affected income years as described above and to file an IR3 form. You must file your

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
	IR3 form by July 7 following the relevant March 31 tax year end unless you have a tax agent or receive a filing extension. If you have previously filed an IR3 form, Inland Revenue will contact you in relation to completing the return for the relevant tax year. If the revenue account property rules apply and your gain on the sale of shares exceeds NZD 200, you must notify Inland Revenue of the gain through the income tax assessment process in MyIR or file an IR3 form (as above). *You should consult with your personal tax advisor to determine if you need to file an IR3 form.* Unless you have a tax agent or receive a filing extension, and subject to any provisional tax obligations, you will be required to pay the tax due by February 7 of the following year.

OTHER INFORMATION	
Foreign Asset/Account Reporting	Yes, FIF interests (including Company shares acquired under the Plan, if applicable) must be declared in your annual tax return.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

Neither the Company nor your employer is required to withhold tax at exercise or at sale. You are required to pay applicable taxes at exercise and sale.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date, in which case you would not realize a capital gain.

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NEW ZEALAND

POLAND

GENERAL INFORMATION
This supplement assumes that your award is eligible for tax deferral.[26]
You should consult with your personal advisor regarding the tax treatment of your award.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	**Cashless Sell-All Exercise Method**[27] The difference between the sale price and the exercise price (the "spread"). Please see the Sale of Shares section below for further details. **Cash** No taxation. **Sell-to-Cover Method** The difference between the sale price and the exercise price (the "spread") of the shares sold to cover the exercise price. Please see the Sale of Shares section below for further details.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you sell shares acquired under the Plan, you may be subject to capital gains tax at a flat rate to the extent that the sale proceeds exceed your cost basis in the shares (generally, the price you paid to acquire your shares). If the sale proceeds are lower than your cost basis in the shares sold, you will realize a capital loss. You will be responsible for declaring any capital gains (losses) you realize upon the sale of shares and paying applicable taxes due on such gains by the end of April of the following year in your annual tax return. *You should consult with your personal tax advisor to determine the tax treatment in your particular circumstance as taxation of capital gains and losses is complex.*

[26] Tax is deferred until sale of the shares and the gain is taxed as capital gain provided that (i) the shares are acquired under an equity incentive plan, (ii) the equity incentive plan has been adopted pursuant to a resolution of the shareholders of your employer or the parent company of your employer (i.e., the Company), (iii) the equity incentive plan provides for the issuance of shares of a company, having its seat in a EU/EEA state or a state with which Poland has concluded a double tax treaty (which would include the United States), and (iv) you are hired as an employee or as a dependent contractor under a civil law contract. As s*uch requirements have been met, the tax deferral is available.*

[27] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable withholding amounts). Any remaining proceeds will be paid to you in cash.

SALE OF SHARES	
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Tax Withheld?	No.
Reporting	
Does the Taxable Amount Need to be Reported?	No. Your employer will not be subject to any reporting obligations in connection with your participation in the Plan.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	Not applicable.
Sale of Shares	You are required to report any capital gains[28] from the sale of your shares in a tax return (PIT-38) submitted by the end of April of the following year and pay any applicable tax due. *You should consult with your personal tax advisor prior to acquiring or selling Company shares.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	If you hold shares acquired under the Plan and/or maintain a bank account abroad and the aggregate value of shares and cash held in such foreign accounts exceeds PLN 7 million, you must file reports on the transactions and balances of the accounts on a quarterly basis to the National Bank of Poland. If you transfer funds exceeding EUR 15,000 in a single transaction, you are required to do so through a bank account in Poland. You are required to retain all documents connected with foreign exchange transactions for a

[28] Capital gains from the sale of the shares must be included when calculating your tax base for the purpose of determining whether you are subject to a solidarity surcharge, which applies if your tax base exceeds PLN 1,000,000. If the solidarity surcharge is triggered, you are personally responsible for paying such surcharge by the end of April of the applicable year as part of your tax return. *You should consult with your personal tax advisor to determine if you are subject to the solidarity surcharge.*

OTHER INFORMATION	
	period of five (5) years, calculated from the end of the year when the foreign exchange transactions were made. *You should consult with your personal legal advisor to determine your remittance responsibilities.*
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

Neither the Company nor your employer is required to withhold tax at exercise or at sale. You are required to pay applicable taxes when you sell the shares.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date. The tax rate(s) are hypothetical and are not intended to reflect your actual tax rate(s).


Share Price
$15
$10
$5
$0
Sale Price
FMV on
Exercise
Date
Exercise
Price
$5/share
$5/share
Exercise
Price
$10/share
Gain at Sale
$5/share
Taxes Due
at Sale
$2/share
Exercise Date
Sale Date
20% Tax Rate

DEFERRAL

SINGAPORE

GENERAL INFORMATION
This supplement assumes that neither the Plan nor the equity awards granted under the Plan qualify as a Qualified Employee Equity-Based Remuneration Scheme. In addition, the Plan, your equity award agreement and other related documentation (the "Plan Documentation") have not been lodged or registered as a prospectus with the Monetary Authority of Singapore. Accordingly, the Plan Documentation may not be circulated or distributed, and the equity award may not be offered or sold, or be made the subject of an invitation for purchase, whether directly or indirectly, to persons in Singapore other than (i) to a qualifying person under Section 273(1)(f) of the Securities and Futures Act, Chapter 289 of Singapore (the "Act") or (ii) otherwise pursuant to, and in accordance with the conditions of, any other applicable provision of the Act.

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
Taxable Amount	The difference between the fair market value[29] of the shares on the date of exercise of the Options and the exercise price (the "spread").
Nature of Taxable Amount	Employment income.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	No.
Are Other Taxes Payable?	No.
Special Tax Scheme	Your tax treatment may be different if the Qualified Employee Equity-Based Remuneration Scheme ("QEEBR Scheme") applies to your situation. Please consult your personal tax advisor to determine if this scheme applies to your award so that you may qualify for the favorable tax treatment. Under the QEEBR Scheme, you may apply to the Inland Revenue Authority of Singapore ("IRAS") for a deferral of the tax on the taxable amount at exercise. You apply for the deferral at the time you file your tax return for the year of assessment by submitting the appropriate application form. If you qualify for a deferral under the QEEBR Scheme, the payment of tax upon exercise of the Option(s) may be deferred for up to a maximum of five (5) years starting from

[29] Under Singapore tax law, the value of the shares is determined by the "open market price", which is the price of the shares in the open market at the relevant time. As this is equivalent to the "fair market value", we have used the term "fair market value" instead of "open market price" in this supplement.

TAX	
	January 1 of the year of assessment (i.e., the year after exercise), subject to an interest charge. To qualify for the tax deferral under the QEEBR Scheme, (i) the Options may not be exercised until after the first (1st) anniversary of the grant date (where the exercise price is equal to or greater than the fair market value of the shares) or after the second (2nd) anniversary of the grant date (where the exercise price is lower than the fair market value of the shares); (ii) you must be employed in Singapore at the time the Options are granted to you; (iii) you must be exercising an employment in Singapore and employed by the Company or an associated company at the time the Options are granted to you; and (iv) the tax payable on the taxable amount at exercise must not be borne by your employer. You will not qualify for the QEEBR Scheme if (i) you are an undischarged bankrupt, (ii) IRAS' records show that you are a delinquent taxpayer, (iii) the tax payable is less than SGD 200, (iv) you are granted area representative status, or (v) you are generally not allowed under existing guidelines to settle your tax by installments. The interest charge on the deferred tax will commence one (1) month after the date of assessment. The applicable interest rate will be pegged to the average prime interest rate offered on April 15 of each year and interest will be computed annually using the simple interest method. The deferred tax and the corresponding amount of interest will be due upon the expiration of the deferral period. You may pay the deferred tax (together with the amount of interest accrued to date) early with a lump sum payment. If you make a partial payment, it will be treated as a payment towards the principal amount of the deferred tax. Tax deferral will cease and payment of the tax plus the corresponding interest will become due immediately in the following circumstances: (a) a tax clearance event occurs (see "Company/Employer Tax Withholding and Reporting" below), (b) you become bankrupt; or (c) you die (in which case the deferred tax and the appropriate interest charge would be recovered from your estate).

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	No, unless a "tax clearance event" (as discussed below) is triggered. <u>Tax Clearance Event</u> If you are not a Singapore citizen, your employer is required to seek tax clearance from the IRAS at least one (1) month before you (a) cease employment, (b) leave Singapore for any period exceeding three (3) months or (c) are posted overseas ("tax clearance event"), and withhold any monies due to you until (i) tax clearance is given or (ii) 30 days after IRAS receives the Form IR21, whichever is earlier.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
	Typically, any unvested and/or unexercised awards or any underlying shares of vested awards which have not yet been acquired that will not be forfeited or cancelled upon termination of the Singapore employment will be deemed to have been vested and/or exercised one (1) month before the tax clearance event occurs or on the date the Options were granted (whichever is later) and the taxable amount will be computed based on the fair market value at that time ("deemed exercise rule"). If you are a Singapore Permanent Resident who is not leaving Singapore permanently, your employer may not be required to seek tax clearance or withhold monies due to you, although it may request an undertaking by you to confirm that you are not leaving Singapore permanently. *You should consult with your personal tax advisor for additional information about the deemed exercise rule and the tax clearance procedures in Singapore.*
Are Employee Social Insurance Contributions Withheld?	Not applicable.
Are Other Taxes Withheld?	Not applicable.
Reporting	
Does the Taxable Amount Need to be Reported?	Your employer will prepare a Return of Employee's Remuneration (i.e., Form IR8A and its Appendices) reporting the taxable amount as taxable income and will give you this return before March 1 of the year following the year of the taxable event for the preparation of your tax return to the IRAS. Where your employer is under the Auto-Inclusion Scheme for Employment Income, such information will be submitted by your employer directly to the IRAS electronically and you will only need to complete and submit your annual tax return to the IRAS. In the event tax clearance is triggered, your employer will prepare the Form IR21 and submit this to IRAS (as discussed above).

SALE OF SHARES	
Taxation in Your Country	There is no capital gains tax regime in Singapore. If you acquire Company shares at exercise and you subsequently sell your Company shares, you generally will not be subject to taxation on the gain if the gains are considered capital in nature (assuming you are not in the business of buying and selling shares). Whether the gain is capital or income in nature is a question of fact.
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-

SALE OF SHARES	
	8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You personally will be responsible for paying any tax due directly to the local tax authorities. If your income for a year of assessment is more than SGD 22,000, you generally will be required to file your income tax returns by way of electronic filing by April 18, or by way of paper filing (Form B / B1 / M) by April 15, unless otherwise notified by the Comptroller of Income Tax. If your employer is not under the Auto-Inclusion Scheme for Employment Income, you may be required to send a copy of the Form IR8A and its Appendices (as discussed above) to IRAS. If you need additional time to file your tax return, you can submit a request to IRAS, subject to IRAS' approval. *You should consult with your personal tax advisor for additional information on whether you are required to file a tax return.*
Sale of Shares	Not applicable where any gain from the sale of shares is not subject to tax in Singapore (as discussed above). Otherwise, you are required to report the taxable gain in your income tax return. Please see above for the relevant details.

OTHER INFORMATION	
Other Reporting	If you hold the position of "director" of the local affiliate in Singapore, you must give written notice to the affiliate whenever you receive and/or dispose of an interest (e.g., an equity award grant, acquire Company shares, etc.) in the affiliate or a related corporation, such as the Company, regardless of whether you are resident or employed in Singapore. Notice must be given within 2 business days either after the director becomes aware of the change in respect of the particulars of any of the aforesaid, the date on which the director becomes such a director or the date on which the director becomes a holder of, or acquires an interest in, the shares, debentures, rights, options, contracts, participatory interests, other securities or securities-based derivatives contracts, whichever last occurs. There is no prescribed form for such disclosure, although in practice, the company secretary normally would prepare a formatted disclosure form that requests the following information: equity award granted, number of shares acquired, description of consideration, if applicable, and the date of the transaction. A director shall be deemed to have an interest in securities or securities-based derivatives contracts referred to above if a family member of the director (not being himself a director), holds or has an interest in those

OTHER INFORMATION	
	securities or securities-based derivatives contracts; and any contract entered into by, any assignment or right of subscription made or exercised by, or any grant made to, a family member of a director of a corporation (not being himself a director) shall be deemed to have been entered into by, made or exercised by or made to the director. A "family member" means a spouse, or a son, adopted son, step-son, daughter, adopted daughter or step-daughter below the age of 21 years.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

Neither the Company nor your employer is required to withhold tax at exercise or at sale. You are required to pay applicable any applicable taxes in connection with your Option exercise. No taxes should be due when you sell your shares.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date. The tax rate(s) are hypothetical and are not intended to reflect your actual tax rate(s).


Share Price
$ 15
Sale Price
$ 10
FMV on
Exercise Date
$ 5
Exercise Price
$ 0
$5/share
Taxable
Amount
$5/share
Exercise
Price
Taxes
Due
$2/share
$5/share
Capital Gain
$10/share
Cost Basis
Exercise Date
40% Tax Rate
Sale Date

SWEDEN

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation[30].
Taxable Amount	**Cashless Sell-All Exercise Method[31]** The difference between the sale price and the exercise price (the "spread"). **Cash or Sell-to-Cover Method** The difference between the fair market value of the shares at exercise and the exercise price (the "spread").
Nature of Taxable Amount	Ordinary salary income.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	Yes. Employee social insurance contributions in the form of general pension contributions will be collected from you through income tax withholding, to the extent the applicable contribution ceiling has not been exceeded.
Are Other Taxes Payable?	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	Yes up to the amount of your gross salary.
Are Employee Social Insurance Contributions Withheld?	Not applicable.
Are Other Taxes Withheld?	Not applicable.
Reporting	

30 Employees of certain small start-up companies may be able to defer taxation of qualified stock options until sale and the spread may be taxed at capital gains tax rates.

31 A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Does the Taxable Amount Need to be Reported?	Your employer will report the taxable amount as taxable income to the Swedish Tax Agency ("*Skatteverket*") through monthly individual PAYE returns and the taxable income will be pre-printed on your annual income tax return. You must make sure that this income is reported on your personal income tax return, as described below.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell your Company shares, you will be subject to tax at a flat rate on any gain you may realize. The taxable amount will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition). Alternatively, because the Company shares are traded on an exchange, you may elect to be taxed on 80% of the sale proceeds. Please note that the cost basis is computed as the average cost basis for all shares of the same type held at the time of sale. If your sale proceeds are lower than your cost basis in the shares sold, you will realize a capital loss. In general, capital losses on shares are deductible against certain types of capital gains realized during the same tax year only and may not be carried forward to future tax years. A tax reduction may be allowed to the extent that the capital loss cannot be offset against capital gains in the same year.
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	If the full amount of tax owed is not withheld, you are responsible for paying any tax owed directly to the tax authorities. The taxable amount should be preprinted on your income tax return, but it is important to verify the preprinted information and make any corrections, if necessary. The deadline for filing your personal income tax return is May 4 of the year following the tax year in which the taxable event occurred. If you have a Swedish personal number and are civilly registered in Sweden, you can e-file

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
	your income tax return by using a Swedish electronic identification from a Swedish ID provider (e.g., a Swedish bank). You may apply for a tax filing extension by making a formal request to the Swedish Tax Agency.
Sale of Shares	You are required to report any gain/loss from the sale of shares in your income tax return and paying any applicable taxes due. If the taxable amount is not prefilled on your income tax return, you should use appendices K4, K10 or K12 to the income tax return to calculate the capital gains (or losses) and includes such amounts in your income tax return. Please see above for details on filing your income tax return. *You should consult with your personal tax advisor prior to acquiring or selling Company shares.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

The Company/your employer withholds tax at exercise. You are required to pay applicable taxes at sale.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date, in which case you would not realize a capital gain.


Share Price
$ 15
Sale Price
$ 10
FMV on
Exercise Date
$ 5
Exercise Price
$ 0
$5/share
Taxable Amount
$5/share
Exercise Price
Taxes Withheld
$2/share
$5/share
Capital Gain
$10/share
Cost Basis
Capital Gains Tax Due
$1/share
Exercise Date
40% Tax Rate
Sale Date
20%Tax Rate

TAIWAN

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
Taxable Amount	**Cashless Sell-All Exercise Method**[32] The difference between the sale price and the exercise price (the "spread"). **Cash or Sell-to-Cover Method** The difference between the fair market value of the shares at exercise and the exercise price (the "spread").
Nature of Taxable Amount	Employment compensation.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	No.
Are Other Taxes Payable?	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	No.
Are Employee Social Insurance Contributions Withheld?	Not applicable.
Are Other Taxes Withheld?	Not applicable.
Reporting	
Does the Taxable Amount Need to be Reported?	Your employer will issue a non-withholding statement reporting the taxable amount as taxable income to you by February 10 of the year following the year in which the taxable event occurs.

[32] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
	In addition, you are required to include the Option income in your individual annual income tax return and file it with the tax authority between May 1 and May 31.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you sell shares acquired under the Plan, you will not be subject to capital gains tax on any gain you realize. However, any gain you realize may be included in your basic income for purposes of calculating your Alternative Minimum Tax ("AMT"). Under the AMT regime's worldwide income provision, capital gains may be subject to AMT at a flat rate. You are required to include any capital gain in your annual individual income tax return. *Because the application of AMT will depend upon your personal circumstances, you should consult with your personal tax advisor to determine whether you will be subject to AMT.*
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	You personally will be responsible for paying any tax due directly to the local tax authorities. You are required to report the income (recorded in the non-withholding tax statement) in your individual annual income tax return and file it with the tax authority between May 1 and May 31. Personal income tax filing extensions generally are not permitted.
Sale of Shares	Same as above. *You should consult with your personal tax advisor prior to acquiring or selling Company shares.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.

OTHER INFORMATION	
Exchange Control	You may acquire and remit foreign currency in relation to Company shares out of or into Taiwan through an authorized foreign exchange bank in an amount of up to USD 5 million per year. However, if the transaction amount is TWD 500,000 or more in a single transaction, you must submit a Foreign Exchange Transaction Form, and other supporting documentation (such as the award agreement, approval letter, etc.) to the satisfaction of the remitting bank.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

Example:

The following example assumes you received a grant of Options with an exercise price of $5/share, which you exercise on a certain date.

On the exercise date, the value of the shares subject to your Option is $10. On the date you sell the shares acquired upon exercise of the Options, the value of the shares is $15.

Neither the Company nor your employer is required to withhold tax at exercise or at sale. You are required to pay applicable any applicable taxes in connection with your Option exercise. No taxes should be due when you sell your shares.

Note the below is a hypothetical example only and is not meant to predict the Options in which you may vest (if any), nor the price of the shares on the exercise date or on the date of sale of the shares. The price of the shares subject to your Options may decrease after grant, in which case your Options would have no value, or it may decrease after the exercise date. The tax rate(s) are hypothetical and are not intended to reflect your actual tax rate(s).


$ 15
Sale Price
$ 10
FMV on
Exercise Date
Share Price
$ 5
Exercise Price
$ 0
$5/share
Taxable
Amount
$5/share
Exercise
Price
Taxes
Due
$2/share
$5/share
Capital Gain
$10/share
Cost Basis
Exercise Date
40% Tax Rate
Sale Date

UNITED ARAB EMIRATES

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	No taxation.
Taxable Amount	Not applicable.
Nature of Taxable Amount	Not applicable.
Is Income Tax Payable?	Not applicable.
Are Employee Social Insurance Contributions Payable?	Not applicable.
Are Other Taxes Payable?	Not applicable.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	Not applicable.
Are Employee Social Insurance Contributions Withheld?	Not applicable.
Are Other Taxes Withheld?	Not applicable.
Reporting	
Does the Taxable Amount Need to be Reported?	Your employer will not be subject to any reporting obligations in connection with your participation in the Plan.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell your Company shares, you will not be subject to taxation on any gain you realize.

SALE OF SHARES	
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	Not applicable.
Sale of Shares	Not applicable.

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

UNITED KINGDOM

TAX	
Grant	No taxation.
Vesting	No taxation.
Exercise	On the date(s) you exercise your Options, you will be subject to taxation.
Taxable Amount	**Cashless Sell-All Exercise Method**[33] The amount by which the sale price exceeds the exercise price (the "spread"). **Cash or Sell-to-Cover Method** The difference between the market value of the shares at exercise and the exercise price (the "spread").
Nature of Taxable Amount	Employment income.
Is Income Tax Payable?	Yes, at your marginal income tax rate.
Are Employee Social Insurance Contributions Payable?	Yes, you will be subject to employee National Insurance contributions ("NICs") on the taxable amount. In addition, your Options were granted to you on the condition that you agree to meet any liability for employer NICs, which also become due at Option exercise. To accomplish the foregoing, you will be (or have been) required to execute a joint election form. Employer NICs are taxed at a rate of 13.8%. Any employer's NICs you pay will be deductible from the taxable amount when determining your income tax payable.
Are Other Taxes Payable?	No.

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	Yes, your employer will calculate the income tax due and account for this amount to Her Majesty's Revenue & Customs ("HMRC"). This amount will be withheld from you through the Pay As You Earn ("PAYE") system or by any other method referred to in the applicable award agreement. However, if your employer is unable to recover the income tax due from you at the taxable event, you are required to pay the income tax due within 90 days of the end of the U.K. tax year (April 5) during which the taxable event occurred. As provided in your applicable award agreement, you agree to

[33] A cashless sell-all exercise means that you instruct the broker to sell all of the shares issuable upon exercise and use the sale proceeds to cover the exercise price (and any applicable tax withholding amounts). Any remaining proceeds will be paid to you in cash.
NIC Shifting

COMPANY/EMPLOYER TAX WITHHOLDING AND REPORTING	
	indemnify your employer for any income tax due in relation to the taxable amount. Notwithstanding the foregoing, in the event that you are a director or an executive officer of the Company (within the meaning of such terms for purposes of Section 13(k) of the U.S. Securities Exchange Act of 1934, as amended), the amount of any uncollected income tax may constitute a benefit to you on which additional income tax and NICs may be payable. You will be responsible for reporting and paying any income tax due on this additional benefit directly to HMRC under the self-assessment regime and for paying the Company or your employer (as appropriate) for the value of any employee NICs due on this additional benefit, which may be collected by the Company or your employer by any method referred to in the applicable award agreement. If applicable, your employer will also deduct student loan repayments and account for such amounts to HMRC.
Are Employee Social Insurance Contributions Withheld?	Yes.
Are Other Taxes Withheld?	Yes, as described above, employer NICs will also be withheld. The income tax relief for paying employer NICs will be taken into account for income tax withholding.
Reporting	
Does the Taxable Amount Need to be Reported?	Your employer will report information related to your participation in the Plan, including the grant and the taxable event to HMRC.

SALE OF SHARES	
Taxation in Your Country	If you acquire Company shares at exercise and you subsequently sell your Company shares, you will be subject to capital gains tax on any gain you realize in relation to the shares, provided that your total capital gain for the U.K. tax year (April 6 to April 5) exceeds your personal annual exempt amount for the tax year in which the sale occurred. The taxable gain will equal the amount by which the sale proceeds exceeds your cost basis in the shares (generally, the market value of the shares on the date of acquisition). Please note that share identification rules may affect your cost basis for the purposes of calculating your capital gains tax liability if you have acquired other shares in the Company (whether under the Plan or outside of it). *You should consult your personal tax advisor to determine how the share identification rules apply in your particular situation.*

SALE OF SHARES	
	Capital gains tax is payable on gains from all sources in excess of the personal annual exempt amount in any tax year and the rate(s) at which capital gains tax is paid will depend upon the amount of your combined taxable income and chargeable gains for the tax year. If your sale proceeds are lower than your cost basis in the shares sold, you will realize a capital loss. Capital losses may be used to offset chargeable capital gains (i.e., capital gains in excess of your annual personal exemption amount) realized in the current U.K. tax year or in any subsequent U.K. tax year. *The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.*
Taxation in the U.S.	Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
Exercise	If you are required to complete a self-assessment return, you will be responsible for including any income resulting from the exercise of your Options on such return by October 31 (for paper returns) or January 31 following the end of the U.K. tax law (April 6 to April 5). Income will be reported through payroll, but to the extent that your employer has not deducted the tax (or not enough tax) you will need to complete the "Share schemes" box. You do not need to complete this box for taxable amounts that your employer has fully taxed. Normally these amounts are already included in your P60 (or, where you've left employment, your P45). You must pay any tax you owe by January 31 following the end of the relevant U.K. tax year. If you fail to submit your filing and pay the tax due by the above date, you will may be required to pay a penalty. You may be able to appeal against the penalty if you have a reasonable excuse. HMRC has published helpful guides for people completing their self-assessment return. Please refer to the following links for more information: • www.gov.uk/self-assessment-forms-and-helpsheets • www.gov.uk/government/publications/employee-shares-and-securities-further-guidance-hs305-self-assessment-helpsheet
Sale of Shares	You personally will be responsible for reporting any chargeable gains (or losses) from the sale of the Company shares and for paying any applicable capital gains tax directly to HMRC under the self-assessment regime. You also may have an obligation to report your non-chargeable capital gains to HMRC.

YOUR TAX REPORTING AND PAYMENT OBLIGATIONS	
	You should fill out the "capital gains summary" pages of the self-assessment form. *Please see above for information regarding deadlines, forms and penalties.* *You should consult with your personal tax advisor prior to acquiring or selling Company shares.*

OTHER INFORMATION	
Foreign Asset/Account Reporting	None.
Exchange Control	None.
U.S. Estate Tax	You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*

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The Company/your employer withholds tax at exercise. You are required to pay applicable taxes at sale.

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$ 15
Sale Price
Share Price
$ 10
FMV on
Exercise Date
$ 5
Exercise Price
$ 0
$5/share
Taxable
Amount
$5/share
Exercise
Price
Taxes
Withheld
$2/share
$5/share
Capital Gain
$10/share
Cost Basis
Capital
Gains
Tax Due
$1/share
Exercise Date
40% Tax Rate
Sale Date
20%Tax Rate