

Costa Rica Employee Tax Guide

Employee Share Purchase Plan

Introduction

The following is a summary of the tax treatment of awards made under the Micro Focus Employee Share Purchase Plan (the "Plan"). This summary assumes that you have been resident in Costa Rica during the lifecycle of the award (i.e. from the beginning of the Savings Period to the Sale of shares) and that you are not subject to taxes (including Social Tax) in relation to the plan in any other jurisdiction.

The tax treatment as explained herein is intended as a guide only. It is limited to a general description of the national tax laws, and is not intended to address city, regional, or other local tax laws that may be applicable to you. It may not apply to your particular tax or financial situation, and we are not in a position to assure you of any particular tax result. Therefore, we recommend that you consult with your own independent tax advisor regularly to determine the consequences of taking or not taking any action concerning your shares, and to determine how the tax or other laws in Costa Rica apply to your specific situation.

This information was last reviewed in December, 2020

Summary Table

Award	<ul style="list-style-type: none"> The ESPP allows you to purchase Micro Focus shares at a discount. You are not subject to taxation on equity at this point.
Purchase	<ul style="list-style-type: none"> You are not subject to taxation on equity at this point.
Sale	<ul style="list-style-type: none"> The date you sell Micro Focus shares. You will be subject to tax at this point. The taxable amount is the market value of the shares at the date of Purchase less the price paid for the shares.

Reporting / Tax Withholding

How will any benefits under the ESPP be reported?

No reporting is required in this country.

Sale

Will I pay any tax when I sell my shares?

You will not have to pay any tax on the sale of the shares.

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