

## Japan 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 Japan 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 Japan apply to your specific situation.

This information was last reviewed in August, 2021.

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#### Summary Table

Award	<ul style="list-style-type: none"> <li>You will have a right to a cash payment in the future.</li> <li>Your award <b>is not subject to taxation</b> at this point.</li> </ul>
Receipt of Cash	<ul style="list-style-type: none"> <li>You will <b>be subject to tax</b> at this point.</li> <li><b>Micro Focus will withhold taxes</b> at this point.</li> <li><b>Micro Focus is responsible for reporting the income.</b></li> </ul>

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#### Reporting / Tax Withholding

##### How will any benefits under the ESPP be reported?

No reporting is required in this country.

##### Will the company withhold any taxes from awards?

Micro Focus will deduct and withhold tax on your behalf. Any variance between the amount of tax withheld and your actual tax liability will be your responsibility.

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