

Ukraine 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 Ukraine 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 Ukraine apply to your specific situation.

This information was last reviewed in January, 2022

Summary Table

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

Reporting / Tax Withholding

How will any benefits under the ESPP be reported?

It will be your duty to report the ESPP benefits in your individual tax return, due by August 1.

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