Lithuania	RSUs
When will I be taxed in relation to my plan benefits?	**Grant**: No income tax. No social security. **Vesting**: If, on the date of vesting (and not of granting) of conditional free shares, legal and economic ownership of such stock is actually transferred to the employees, the employees will be subject to taxation on the date of vesting of the conditional free shares. Social security (if there has been a recharge). **Transfer to participant**: No income tax. No social security. **Sale by participant**: Capital gains tax on increase in value since transfer of legal and economic ownership of shares. No social security.
What is the maximum rate of income tax payable in relation to my plan benefits?	32% (2025). Any change in tax rates usually takes effect from 1 January.
Income tax rates	**In 2025, the progressive tax rates are**: • 20% or 32% (applicable mainly to employment related income and bonus payments to board members). The higher tax rate applies to the amount of income exceeding the threshold of 60 times the average monthly wage set in the previous year (EUR126,532.80 in 2025); and • 15% or 20% (applicable to other income except for dividends and income from individual business activity). The higher tax rate applies to the amount of income exceeding the threshold of 120 times the average monthly wage set in the previous year (EUR253,065.60 in 2025).
Will my employer withhold income tax in relation to my plan benefits?	No
Are my plan benefits subject to social security contributions?	Both employer and employee social security apply if there is a recharge. If social security applies, the employer must withhold the employee contribution. In the absence of a recharge, the income will be treated as a taxable benefit-in-kind received by the employee, which is not subject to social security contributions.

Lithuania	RSUs
Employee social security	**Employee social security (max rate)**: for employment related income, 19.5% (social security at 12.52% and health insurance contributions at 6.98%). Employees may also participate in voluntary second pillar pension funds (contribution rate: 3% in 2025). **Employee social security (cap)**: 12.52% (and contributions to the second pillar pension funds, if any) to be paid on earnings up to annual covered earnings ceiling set at 60 times the average monthly wage in the previous year for 2025 and onwards. The ceiling does not apply to health insurance contributions. **Note**: if no recharge, the income will be treated as a taxable benefit-in-kind received by the employee, which is not subject to social security contributions.
What is the maximum rate of capital gains tax?	Progressive tax rates of 15% or 20% (the tax rate of 20% applies to the amount of income exceeding the threshold of 120 times (2025) the average monthly wage set in the previous year).
What is the maximum tax rate payable on dividends?	15%
Do I have to report any income in relation to the plan to my local tax authority?	Yes (unless tax has already been withheld and no deductions or exemptions are to be claimed or recalculated, in which case an employee may choose not to file a return). There is no specific filing in relation to equity related incentives. **Report name**: Annual Income Tax Return (GPM311). Capital gains and dividends are reported on the same return. Certain individuals must also report assets, including foreign held assets, on the annual declaration of resident (family) property (Form FR0001). The return/form can be filed online and can be downloaded from the website here. **Tax period**: 1 January to 31 December. **Reporting deadline**: the filing deadline is 1 May of the following year. **Payment of tax**: any additional tax must be paid on or before the final date for filing the income tax return.

This summary assumes that you only pay tax in one place. Different rules may apply if you pay tax in different places.

This summary is only a guide. It is limited to a general description of national tax laws and does not address various issues which may impact the tax result, including: local, city, regional, state or other provincial taxes; retention and holding periods; restrictions on the shares; clawback terms and periods; and your own individual circumstances. We do not guarantee any particular tax result. Therefore, we recommend that you consult your own tax advisor regularly to determine your tax position.

The information provided is understood to be correct as of 26 November 2025. Changes in legislation or practice after this date may affect the tax treatment.

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