



OurShare

 Own part of Kerry

Country Employee Tax Notes



Country Tax Notes – Ukraine – Cash Plan

	Taxable event	Tax Treatment	Employer Action	Participant Action
Enrolment	✗	-	-	-
Monthly Contributions	✗	-	-	-
Purchase Share Equivalents	✗	-	-	-
Matching Share Equivalents Grant	✗	-	-	-
Holding Period	✗	-	-	-
Matching Share Equivalents Vest	✓	Managed by Payroll	You will receive a cash payment equivalent to the value of your matching share equivalents entitlement. Income tax is due on the cash payment Kerry is required to report the taxable value and withhold taxes due via payroll.	-
Dividend Share Equivalents	✓	Managed by Payroll	You will receive a cash payment equivalent to the value of the dividend share equivalents. Tax is due on the cash payment.	-
Purchase Share Equivalents Payout	✓	Managed by Payroll	After the holding period, you will also receive a cash payment through payroll equivalent to the value of your purchased share equivalents. Participants will not be taxed again on the original contributions used to acquire the purchased share equivalents. Where there has been a growth in the share price of purchased share equivalents, the cash value of the share price growth will also be paid via payroll. This will be subject to tax.	

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Income Tax Rates

The standard tax rate of 18% applies to income received as salary and other benefits. There is also a 5% military charge on all income.

Capital Gains Tax

N/A – no shares available to dispose

Individual Tax Reporting

A tax return is required if an individual taxpayer has received income from foreign sources (i.e. without the involvement of a withholding tax agent or local employer). The reporting deadline is 1 May 2026.

Together Grow We

Please note:

1. No member of Kerry Group plc or any of their officers, employees, agents or representatives is giving you any investment, tax or other advice in relation to OurShare.
2. Whether or not you participate in OurShare is a personal decision which will have no impact on your employment relationship.
3. The value of Kerry shares and any investment you make can go down as well as up. Past share price performance is not a guarantee of future share price performance.
4. The number of shares you acquire each month using your contributions will vary depending on the share price and exchange rate at the time of purchase.
5. Exchange rates can fluctuate. You accept that neither Kerry Group plc and any of their officers, employees, agents or representatives will be liable for any loss due to movements in the exchange rate and/or due to delays in procuring a sale or transfer of the underlying shares.
6. The information provided in connection with your participation in OurShare serves as guidance only and is not intended to be specific to your own position. If you are in any doubt as to whether or not to join, you should seek duly-qualified independent, professional financial advice. Kerry Group plc and any of their officers, employees, agents or representatives cannot be held responsible for any action taken as a result of the information provided.
7. Your participation in OurShare is subject to the Plan Rules, Award Agreement and any other document incorporated by reference, which can be found on the OurShare hub. In all circumstances, including a conflict with the information provided on this website and other communications made in connection with OurShare, then the Plan Rules, Award Agreement and any other document incorporated by reference, will prevail.
8. At times, some colleagues may know information that's not yet public knowledge, but may impact our share price (e.g., upcoming year-end financial results). If this applies to you, it may impact your ability to trade in Kerry shares. You may be contacted by Kerry Group plc should this apply to you. See our Dealing in Securities Policy for more details.

