

## QUESTIONS AND ANSWERS IN RELATION TO THE MIGRATION

*Please note that except as otherwise set out below, capitalised terms used in this document (“Q&A”) shall have the meaning given to them in the shareholder circular published and made available to Flutter Shareholders today, Monday, 21 December 2020 (the “Circular”).*

*The questions and answers set out below are intended to address briefly some commonly asked questions regarding the Migration. This Q&A only highlights some of the information contained in the Circular and may not contain all the information that is important to you. Accordingly, you should read carefully the full contents of the Circular before deciding what action to take. If you are in any doubt as to the action you should take, you are recommended to consult your independent professional personal adviser, who is authorised or exempted under the European Union (Markets in Financial Instruments) Regulations 2017 (as amended) or the Investment Intermediaries Act 1995 (as amended), if you are resident in Ireland, or who is authorised under the Financial Services and Markets Act 2000 (as amended), if you are resident in the United Kingdom, or from another appropriate authorised independent financial adviser if you are in a territory outside Ireland or the United Kingdom. The contents of this Q&A and the Circular should not be construed as legal, business, accounting, tax, investment or other professional advice.*

### 1. Why is the Migration being proposed?

It is a requirement of the continued admission of the Company’s Shares to trading and listing on the London Stock Exchange and Euronext Dublin that adequate procedures are available for the clearing and settlement of trades in the Shares conducted on those venues, including that the Shares are eligible for electronic settlement. At present, trading in Shares is settled electronically via the CREST System, which is the London-based securities settlement system operated by EUI. Only Shares which are held in uncertificated (i.e. dematerialised) form are eligible for admission to the CREST System. Approximately, 93.13% of the Company’s issued share capital (including treasury shares) is currently held in uncertificated form.

As a result of the withdrawal of the United Kingdom from the EU, EUI has informed the market that the CREST System will cease to be available for the settlement of trades in the Company’s Shares with effect from Tuesday, 30 March 2021. As it is essential for the Company that electronic settlement of trading of its Shares can continue in order to ensure ongoing compliance with the electronic share settlement requirements for listing on the London Stock Exchange and Euronext Dublin, the Board believes that it is appropriate to seek admission of the Company’s Shares to an alternative securities settlement system that will facilitate the electronic settlement of trades in the Company’s Shares following Brexit.

In December 2018, Euronext Dublin announced that, based on the analysis it had carried out of four possible post-Brexit securities settlement options, it had selected the central securities depository system operated by Euroclear Bank SA/NV, an international CSD incorporated in Belgium, to replace the CREST System operated by EUI as the long-term securities settlement system for Irish issuers. At the date of the Circular, no alternative securities settlement system authorised to provide settlement services in respect of Irish Securities has been actively engaging with Irish market participants to facilitate the transition of Irish shares to its settlement system on or before Tuesday, 30 March 2021. As a result, other than the Euroclear System, no alternative securities settlement system is expected to be available for the electronic settlement of trades in the Company’s Shares on or before Tuesday, 30 March 2021.

Accordingly, the Migration of those Shares which are held in uncertificated form on a designated Live Date from the CREST System to the Euroclear System is being proposed in order to preserve the continued listing and admission to trading of the Shares on the London Stock Exchange and Euronext Dublin. Further consequences of the failure to implement the Migration are discussed in the response to Question 3 below.

2. **Why does the Migration have to take place in March 2021?**

EUI has indicated, and we therefore expect, that it will cease to settle trades in Irish Securities pursuant to the Irish CREST Regulations via the CREST System with effect from Tuesday, 30 March 2021. A European Commission decision dated Wednesday, 25 November 2020 has extended the current temporary status as a “recognised” CSD for the purposes of CSDR granted to EUI to Wednesday, 30 June 2021. However, as at the Latest Practicable Date there has been no change to the expected timing of the Live Date on Monday, 15 March 2020.

3. **What happens if the Migration is not approved at the EGM?**

If the Migration Resolutions are not passed and the Company is therefore unable to participate in the Migration, all Shares in the Company which are currently held in uncertificated (i.e. dematerialised) form through the CREST System will be required to be re-materialised into certificated (i.e. paper) form and Shareholders and other investors will no longer be able to settle trades in the Shares electronically.

**The Company believes that, in the absence of an alternative electronic settlement system, this would materially and adversely impact trading and liquidity in the Shares as it would result in significant delays for Shareholders and investors wishing to sell or acquire Shares. It would also put at risk the continued admission to trading and listing of the Shares on the London Stock Exchange and Euronext Dublin as the absence of electronic settlement of Shares would mean that the Company would cease to meet the eligibility criteria for admission to trading on the London Stock Exchange and Euronext Dublin.**

**The Company believes that the failure to participate in Migration would have a material adverse impact on liquidity in, and could have a material adverse impact on the market value of, the Shares as well as the relative attractiveness of the Shares for investors.**

4. **What do I need to do in relation to the Migration?**

You are encouraged to complete, sign and return the Form of Proxy to vote on the Migration Resolutions as explained on the front page of the Circular and in the Notice of EGM.

Any further actions that you may take/wish to take will depend on whether you hold and/or wish to continue to hold, your Shares in certificated (i.e. paper) form or in uncertificated (i.e. dematerialised) form. These possible actions are referred to below.

5. **If the Migration Resolutions are approved, when will the Migration occur?**

The Migration is expected to occur in mid-March 2021, with the Live Date to be specified by Euronext Dublin in accordance with the provisions of the Migration Act. It is currently expected that the Live Date will be Monday, 15 March 2021.

6. **Will Migration affect the business or operations of the Company?**

No. Neither the Migration, nor the proposed changes to the Articles of Association of the Company, will impact on the on-going business operations of the Company.

**The Company will remain headquartered, incorporated and resident for tax purposes in Ireland. The nature and venue of the stock exchange listings of the Company will not change in connection with Migration. The Company does not expect that Migration will result in any change in the eligibility of the Company for the indices of which it is a constituent as of the date of the Circular. In addition, the ISIN relating to the Shares will be unchanged.**

7. **I currently hold my Shares in certificated (i.e. paper) form and wish to continue to do so. What action should I take and what is the latest date for any such action?**

**Shares which are held in certificated (i.e. paper) form on the Migration Record Date will not be subject to Migration and can continue to be held in certificated (i.e. paper) form, at the option of the Shareholder.**

Accordingly, Shareholders currently holding their Shares in certificated (i.e. paper) form and wishing to continue to do so following the Migration are not required to take any action in advance of the Migration (other than voting in respect of the Migration Resolutions should the Shareholder wish to do so).

8. **I currently hold my Shares in certificated (i.e. paper) form but I would like to hold them through the CREST System (via CDI) with effect from Migration. What action should I take and what is the latest date for any such action?**

Shareholders currently holding their Shares in certificated (i.e. paper) form and wishing to hold their interests in book-entry form via CDIs in the CREST System with effect from Migration will need to take steps to have their Shares admitted to the CREST System so that they are held in uncertificated form within the CREST System in advance of the Migration Record Date.

To do this, Shareholders will need to become a CREST member themselves or engage the services of a stockbroker or custodian who is a CREST member and complete the process for the deposit of their certificated Shares into the CREST System in advance of the Migration Record Date.

Shareholders who hold their Shares in certificated (i.e. paper) form and who would like to hold those Shares in uncertificated form in CREST (via CDI) with effect from Migration must have completed the deposit of their Shares into the CREST System in advance of the Migration Record Date. Such Shareholders are encouraged to engage with their stockbroker or custodian in good time to ensure that they can meet this deadline.

9. **I currently hold my Shares in certificated (i.e. paper) form but I would like to hold them via Belgian Law Rights in the Euroclear System as soon as possible following Migration. What action should I take?**

Shareholders wishing to hold their interests in electronic form via Belgian Law Rights in the Euroclear System following Migration must be or become EB Participants (or must appoint an EB Participant to hold the Belgian Law Rights on their behalf) and will need to make arrangements to have their certificated Shares deposited into the Euroclear System following Migration.

Information on how to become an EB Participant can be accessed on the Euroclear website at <https://www.euroclear.com/about/en/business/Becomingaclient/BecomingaclientEuroclearBank.html>. Shareholders should be aware that there are certain eligibility criteria applicable to becoming an EB Participant.

Where a Shareholder is not an EB Participant and does not wish to become an EB Participant, it should consult its stockbroker or custodian in order to arrange for the relevant Shares to be deposited into the Euroclear System to be held in electronic form via Belgian Law Rights held by an EB Participant on behalf of that Shareholder using arrangements put in place by such stockbroker or custodian.

If a Shareholder takes steps to have their certificated Shares deposited into the CREST System in advance of the Migration Record Date in the manner set out in the response to Question 8 above, that Shareholder may also avail of the arrangements referred to in paragraph 3.5.8 of the EB Migration Guide and discussed in further detail in the response to Question 11 below which will enable a holding in the Euroclear System via Belgian Law Rights as soon as practicable following Migration

10. **I currently hold my Shares in uncertificated (i.e. dematerialised) form through the CREST System and intend to continue to hold my interests through the CREST System (via CDI) with effect from Migration. What action should I take and what is the latest date for any such action?**

Shares which are held in uncertificated (i.e. dematerialised) form through the CREST System on the Migration Record Date will automatically be subject to Migration and will be held in book-entry form via CDIs in the CREST System following Migration, unless Shareholders take the steps referred to in the response to Question 11 below (in which case their interests will be held via Belgian Law Rights in the Euroclear System).

Accordingly, Shareholders currently holding their Shares in uncertificated (i.e. dematerialised) form through the CREST System and who wish to hold their interests in book-entry form via CDIs through the CREST System following Migration are not required to take any action in advance of Migration (other than voting in respect of the Migration Resolutions should the Shareholder wish to do so).

11. **I currently hold my Shares in uncertificated (i.e. dematerialised) form through the CREST System and wish to hold my interests via Belgian Law Rights in the Euroclear System as soon as possible. What action should I take and what is the latest date for any such action?**

Shareholders wishing to hold their interests in electronic form via Belgian Law Rights in the Euroclear System, rather than via CDIs in the CREST System, following Migration must be or become an EB Participant (or must appoint an EB Participant to hold the Belgian Law Rights on their behalf) and must transfer such Belgian Law Rights from the CREST international account in Euroclear Bank to the account of another EB Participant by way of cross-border delivery instruction. The specific procedures to be followed are set out in section 6 *Withdrawal of Deposited Property on transfer and related matters* of Chapter 8 *Global Deed Poll* of the CREST International Manual and summarised in the response to Question 18 below. Upon matching with a pending receipt instruction from the EB Participant, the transfer will settle, subject to satisfaction of any other applicable settlement conditions.

Shareholders who are not themselves CREST members should contact the stockbroker or other custodian with whom they have made arrangements with respect to the holding of their Shares to procure that the steps outlined above are taken on their behalf. Shareholders who are CREST members should themselves make arrangements to give the necessary instructions in accordance with the CREST International Manual.

Arrangements for a Shareholder's interests to be held via Belgian Law Rights in the Euroclear System can also be put in place prior to Migration by utilising the procedure set out in paragraph 3.5.8 of the EB Migration Guide, which will enable a holding via Belgian Law Rights in the Euroclear System as soon as practicable following Migration and without any further action being required by the Shareholder following Migration. Where these arrangements are put in place prior to Migration, the relevant Shares will be transferred to an account in Euroclear Bank in which the Shares will be held under Euroclear Bank's investor CSD service until Migration. The services described in the EB Services Description will, however, only become applicable as of the Live Date.

12. **I currently hold my Shares in uncertificated (i.e. dematerialised) form through the CREST System but I do not wish for my Shares to be part of Migration. What action should I take and what is the latest date for any such action?**

**If a Shareholder does not wish their Shares to participate in Migration they will need to take action so that they hold their interests in certificated (i.e. paper) form before the Migration Record Date.**

To do this, Shareholders will need to withdraw the relevant Shares from the CREST System prior to the Migration Record Date. The latest time and date for Shareholders who hold their Shares in

uncertificated (i.e. dematerialised) form and who do not want their Shares to be subject to Migration to withdraw the relevant Shares from the CREST System and hold them in certificated (i.e. paper) form is expected to be the Latest Withdrawal Date.

Shareholders wishing to hold their Shares in certificated (i.e. paper) form prior to the Migration taking effect should make arrangements with their stockbroker or custodian in good time so as to allow their stockbroker or custodian sufficient time to withdraw their Shares from the CREST System prior to the closing date set out above for CREST withdrawals.

**13. If I continue to hold my Shares in certificated (i.e. paper) form following the Migration, what impact will the Migration have in relation to my shareholding?**

Shares which are held in certificated (i.e. paper) form on the Migration Record Date will not be subject to Migration and can continue to be held in certificated (i.e. paper) form following Migration, at the option of the Shareholder.

While it is not expected that the Migration will initially directly impact Shareholders who continue to hold their Shares in certificated (i.e. paper) form, such Shareholders should note that, as is currently the case, in order to settle a trade in their Shares on a trading venue such as the London Stock Exchange or Euronext Dublin, they will need to take steps for their Shares to be deposited in an appropriately authorised central securities depository which facilitates electronic settlement of such trades. Following Migration, this will require such Shareholders to take steps for their Shares to be deposited in the Euroclear System to be held via Belgian Law Rights or in the CREST System to be held via CDIs prior to such trades occurring. Any such deposit of Shares will entail interaction with a stockbroker and/or custodian and may involve certain costs being incurred, procedures being followed and/or a delay in execution of a share trade being experienced by the Shareholder which may differ from the current process applicable in respect of the deposit of Shares into the CREST System.

**14. If I hold my Shares as an EB Participant or through an EB Participant following the Migration, what impact will the Migration have in relation to my shareholding?**

After the Migration, Euroclear Nominees will hold legal title to all Shares admitted to the Euroclear System. As a result, Euroclear Nominees will be recorded in the Register of Members of the Company as the holder of the relevant Shares. EB Participants' rights with respect to the Shares deposited in the Euroclear System will be governed by Belgian law (through the Belgian Law Rights) and the EB Services Description.

Holding Shares through the Euroclear System will entail share custody costs which may be passed on to Former Holders if they hold their Shares through an EB Participant) and certain differences in the nature, range and cost of corporate services, including with respect to the manner in which voting rights can be exercised in person or by proxy, relative to the current direct holding of Shares through the CREST System.

Shareholders who anticipate holding their Shares via the Euroclear System should familiarise themselves with the EB Services Description in this regard.

**15. What is a CDI and why is it relevant in relation to the Migration?**

“CDI” stands for CREST Depository Interest. CDIs are a technical means by which interests in Shares can be held in the CREST System as an alternative to holding Belgian Law Rights as an EB Participant.

It is only possible to hold and transfer certain securities in the CREST System, including, Irish Securities. Once it ceases to be possible to hold and transfer Irish Securities directly through the CREST System after Tuesday, 30 March 2021, EUI can facilitate the issuance of CDIs in respect of the Belgian Law Rights which are automatically granted to EB Participants through the Euroclear System, in order to provide an alternative settlement mechanism involving CREST. A CDI is issued by the CREST

Depository to CREST members and represents an entitlement to identifiable underlying securities. Following the Migration, holders of Irish Securities wishing to continue to hold, and settle transactions in, Irish Securities through the CREST System, including in respect of all trades executed on the London Stock Exchange, will only be able to do so via a CDI.

Each CDI issued on the Migration will reflect the Belgian Law Rights related to each underlying Migrating Share. On Migration, each Migrating Shareholder will initially receive one CDI for each Migrating Share held by them at the Migration Record Date. Thereafter, Former Holders may choose to hold their interests via Belgian Law Rights through the Euroclear System rather than via CDIs representing those Belgian Law Rights. To do this, the Former Holder must be an EB Participant (or must appoint an EB Participant to hold the Belgian Law Rights on its behalf) and must transfer such Belgian Law Rights from the CREST international account in Euroclear Bank to the account of another EB Participant by way of cross-border delivery instruction. The delivery instruction will need to match with a receipt instruction in order for the transfer to settle.

Please see the response to Question 11 above as to what steps should be undertaken to convert a holding via CDIs into a holding via Belgian Law Rights.

**16. If I hold my Shares through a CDI following the Migration, what is the impact of this type of holding?**

In the case of a CDI, the CREST Nominee (CIN (Belgium) Limited) will be an EB Participant and will hold rights to securities held within the Euroclear System on behalf of the CREST Depository for the account of CDI holding CREST members. The CREST Depository's relationship with CDI holding CREST members will be governed by the CREST Deed Poll and the CREST International Manual.

Holding by way of a CDI will entail international custody costs (which may be passed on to Former Holders) and certain differences in the nature, range and cost of corporate services, including with respect to the manner in which voting rights can be exercised in person or by proxy, relative to the current direct holding of Shares through the CREST System or relative to a position in Euroclear Bank.

The manner (if you do not currently hold your Shares through a custodian or other nominee) and time period within which any such voting rights may be exercised by CDI holders may differ from arrangements which would currently apply in respect of current direct holdings of Shares through the CREST System or in the Euroclear System.

CREST members who anticipate holding their interests in Shares following the Migration via CDI should familiarise themselves with the CDI service offering, details of which are included in the CREST International Manual, and the terms of the CREST Deed Poll.

**17. What are the taxation implications of Migration?**

You should refer to Part 7 of the Circular in relation to taxation. Shareholders are advised to consult their own tax advisers about the tax consequences which may arise as a result of being Migrating Shareholders and the acquisition, ownership and disposition of Shares in the future.

*Summary of Irish taxation implications*

In general terms, as referred to in more detail in Part 7 of the Circular, legislation is being enacted in Ireland to provide that Migration is a tax neutral event for Shareholders and that the Irish taxation regime subsequently applying is not materially different from that currently applying.

*Summary of Belgian taxation implications*

In general terms, as referred to in more detail in Part 7 of the Circular, Shareholders, whether they be Belgian residents or not, are not expected to be subject to Belgian income tax on capital gains as a

consequence of the Migration on the basis that the Migration should normally not give rise (or should not be treated as giving rise) to a definitive disposal of the Shares.

#### *Summary of Canadian taxation implications*

In general terms, as referred to in more detail in Part 7 of the Circular, Canadian Holders (as defined in Part 7 of the Circular) are not expected to realise any capital gain or capital loss for Canadian federal income tax purposes as a consequence of the Migration.

#### *Summary of UK taxation implications*

In general terms, as referred to in more detail in Part 7 of the Circular, from a UK tax perspective the Migration should be a tax neutral event for Shareholders and the UK taxation regime subsequently applying should not be materially different from that which currently applies.

#### *Summary of US taxation implications*

US Holders, as referred to in in Part 7 of the Circular, are not expected to recognise any gain or loss for US federal income tax purposes as a consequence of the Migration.

### **18. How do I withdraw Shares from either the Euroclear System or the CREST System following Migration in order to become a registered (certificated) holder?**

The procedures for withdrawing Shares will be different depending on whether the relevant Shares are held through the Euroclear System via Belgian Law Rights or through the CREST System via CDIs.

Shareholders should be aware that, in order to comply with Article 3(2) of CSDR, settlement of trades in Shares that have been withdrawn from the Euroclear System to be held in certificated (i.e. paper) form must take place within a CSD. As a result, any subsequent sale of Shares held in certificated (i.e. paper) form following withdrawal will require the Shares to be redeposited into either the Euroclear System, or the CREST System (via the Euroclear System), as appropriate.

#### ***Withdrawal of Shares held through the Euroclear System via Belgian Law Rights to become a registered (certificated) holder***

The process involved in order to withdraw Shares which are held through the Euroclear System via Belgian Law Rights and hold them in certificated (i.e. paper) form is set out in detail in section 4.2.3.2 “Mark-downs” of the EB Services Description.

In summary, in order to withdraw Shares from the Euroclear System, the relevant EB Participant will need to issue a “mark-down” (withdrawal) instruction, together with details of the entity into whose name the withdrawn Share(s) should be registered, to Euroclear Bank. Subject to validation, this instruction and the related details will be communicated by Euroclear Bank to the Registrar. Upon receipt of the instruction and registration details, the Registrar will proceed to effect a transfer of the relevant shareholding from Euroclear Nominees to the designated transferee whose name will be entered in the Register of Members of the Company as the holder of the withdrawn Share(s). The time period for any such withdrawal of securities from the Euroclear System, is expected to be within one (1) business day such that the owner of the relevant Share will be entered in the Register of Members of the Company within one business day of receipt of a valid withdrawal request and the necessary supporting details. It may take up to ten (10) business days for a transferee to receive the relevant share certificate, however, entry in the Register of Members is *prima facie* evidence of a shareholding under Irish law.

Former Holders whose interests in Shares are held through EB Participants (or other nominees) on their behalf will need to engage with their stockbroker or other custodian to procure that the steps outlined above are taken on their behalf by the relevant EB Participant.

### ***Withdrawal of Shares held through the CREST System via CDIs to become a registered (certificated) holder***

The process involved in order to withdraw Shares held through the CREST System via CDIs following Migration is set out in section 6 *Withdrawal of Deposited Property on transfer and related matters* of Chapter 8 *Global Deed Poll* of the CREST International Manual.

In summary, in order to withdraw Shares held through the CREST System via CDIs, the holder of the CDI will be required to input an instruction requesting a cancellation of CDIs in the CREST System and the receipt of the relevant Belgian Law Rights into a shareholding account with a depository financial institution which is a participant in the Euroclear System (i.e. an EB Participant). This will involve the input of a cross-border delivery instruction in favour of the relevant EB Participant, who should separately input a matching cross-border receipt instruction to ensure receipt of the Belgian Law Rights. It is expected that the process to withdraw the CDI's and receive the Belgian Law Rights into the Euroclear System can be accomplished within one business day. After this, the process to withdraw the relevant Share(s) from the Euroclear System is as described above.

Former Holders who are not themselves CREST members should contact the stockbroker or other custodian with whom they have made arrangements with respect to the holding of CDIs to procure that the steps outlined above are taken on their behalf. Former Holders who are CREST members should themselves make arrangements to give the necessary instructions in accordance with the CREST International Manual.

As noted in paragraph 8 of Part 3 of the Circular, the ability of Shareholders to hold Shares in certificated (i.e. paper) form after 1 January 2023 (for newly issued Shares) and 1 January 2025 (for all Shares) will depend on legislative changes relating to the implementation of dematerialisation which have not yet been proposed or determined by the relevant authorities. Depending on the model of dematerialisation adopted by the Irish Government, this may restrict the ability of Shareholders to withdraw Shares from the Euroclear System in order to directly exercise the rights relating to the Shares after these dates.

#### **19. Can I attend a general meeting of the Company following Migration?**

Shares which are held in certificated (i.e. paper) form on the Migration Record Date will not be subject to Migration and can continue to be held in certificated (i.e. paper) form following Migration, at the option of the Shareholder. Such holders can attend, vote and speak at a general meeting of the Company in person or by proxy in the same way as before Migration.

EB Participants holding Belgian Law Rights via the Euroclear System will be entitled to instruct Euroclear Bank to vote in favour of, against or abstain on any resolution proposed at a general meeting, by issuing an instruction in advance of the relevant Euroclear Bank voting deadline for that general meeting. EB Participants can also, in advance of the Euroclear Bank voting deadline, instruct Euroclear Bank to appoint a third party (other than Euroclear Nominees or the Chair of the meeting) identified by the EB Participant to attend and vote at a general meeting for the number of Shares specified in the proxy voting instruction. For example, such third party may be the EB Participant or, where the EB Participant is a broker or custodian, the client of that broker or custodian or a corporate representative.

CDI holders will be entitled to instruct Broadridge, in advance of the relevant Broadridge voting deadline, to vote in favour of, against or abstain on any resolution proposed at a general meeting. CDI holders can also, in advance of the Broadridge voting deadline, instruct Broadridge to appoint a third party (other than Euroclear Nominees or the Chair of the meeting) identified by the CDI holder to attend and vote at a general meeting for the number of Shares specified in the proxy voting instruction. The third party identified in the proxy instruction could be, for example, the CREST member, the client of a CREST member or a corporate representative. The CREST Nominee (as an EB Participant) will then action that instruction to Euroclear Bank as set out above.



The proposed new Article 3(d) will, subject to the approval of either Resolution 3(a) or 3(b), provide that indirect owners of Shares (including holders of interests in Shares through the Euroclear System via Belgian Law Rights, or through the CREST System via CDIs) who the directors deem eligible to receive notice of a meeting under Article 3(b) at the date the notice was given, served or delivered, may also be deemed eligible by the directors to attend and speak at the meeting, provided that such person remains an owner of a Share at the record date for the relevant meeting. However, such persons will not be entitled to vote or exercise any other right conferred by membership in relation to meetings of the Company while in attendance. Instead, EB Participants and CDI holders should issue voting instructions (which may include a proxy appointment as set out above) through the Euroclear System and/or the CREST System in accordance with the relevant deadlines set by Euroclear Bank, EUI and/or Broadridge as described above.

**20. Who do I contact if I have a query?**

If you have any questions about the action you should take as a result of the receipt of this Q&A, or in connection with the Circular, you should contact your stockbroker, bank or other appropriately authorised independent advisor in the first instance.

If you have any questions about this Q&A or the Circular, the proposed Migration detailed herein or the EGM, or are in any doubt as to how to complete the Form of Proxy, please call Link Registrars Limited on + 353 1 5530050. Lines are open from 9.00 am to 5.00 pm Monday to Friday, excluding bank holidays in Ireland. Please note that calls may be monitored or recorded and Link Registrars Limited cannot provide legal, tax or financial advice or advice on the merits of the Migration or the Resolutions.