

## Finland

### Summary tax notes for Anglo American employees: Finland

The information below is provided to Anglo American employees holding Anglo American shares, and who receive the demerger distribution and Platinum shares, in the Anglo American Employee Corporate Nominee Account or under the Anglo American MyShare Plan.

This information is intended only as a general guide to current tax law and published tax authority practice. It is not intended to be a comprehensive description of all of the tax considerations that may be relevant to the proposed demerger and/or share consolidation.

If you are in any doubt about any matters, including but not limited to financial, taxation and legal matters, referred to in this information or their application to your own specific circumstances, you are recommended to seek your own independent financial, tax and legal advice from an appropriately authorised independent professional advisor.

Please refer to the “Important Information” below for further details of the basis on which this information is given.

The information below will be updated from time to time. Updated information will be uploaded to the microsite once available.

### Receipt of Platinum shares by Anglo American employees

#### Tax impact

#### Nature of tax on receipt

The receipt of the receivable will be treated as a dividend for tax purposes and be subject to capital income tax.

The market value of the receivable will be equal to the weighted average share price of the Platinum shares on the date that the receivable/shares are distributed.

No income tax would be due on the receipt of Platinum shares.

#### Value of tax

The amount subject to tax on the receipt of the receivable is 85% of the market value of the receivable, minus certain expenses such as any commission and delivery charges<sup>18</sup>. Tax will be due at the following rates on the taxable amount:

- 30% if the taxpayer's total capital income does not exceed EUR 30,000 per year; and
- 34% for amounts above EUR 30,000.

#### Reporting of tax

*Individual tax return:* employees will be required to report the receipt of the receivable as dividend income in their tax return for the tax year in which they receive it. This can be done by editing the pre-completed tax return via the MyTax-portal or by filling in form 16B “Statement on foreign income (capital income)” in hard copy. Individuals may also apply for advance tax to be paid on the dividend income to avoid payment of residual tax and potential late payment expenses via the MyTax-portal.

<sup>18</sup> Dividends paid by a publicly listed company to an individual are taxed as 85% taxable capital income and 15% tax-exempt income.

	<p>Any withholding tax paid abroad can be reported under the section “Tax paid abroad” on the tax return. For the purposes of completing the tax return the value to be used is the weighted average share price of the Platinum shares on the date the receivable is distributed. If the Platinum shares are denominated in other currency than euros, the value should be converted into euros based on the exchange rate of the distribution date for tax purposes.</p> <p><i>Filing Date:</i> Tax filings in respect of the tax year, must be submitted by April of the following year (i.e. a tax return for 2025 must be submitted by April 2026)<sup>19</sup>.</p> <p><u>Capital gains</u></p> <p>When the receivable is disposed of to acquire the Platinum shares, this is at the same value and there is no gain/no loss (so no capital gains tax (CGT) is due at this point).</p>
<b>Sale of Platinum shares by Anglo American employees</b>	
Tax impact	<p><u>Nature of tax on sale</u></p> <p>CGT shall be payable on any capital gain made in respect of the Platinum shares.</p> <p>The value of the Platinum shares against which any gain will be measured is equal to the market value (which will be equal to the weighted average share price of the Platinum shares on the date that the receivable was distributed). <u>Value of tax</u></p> <p>CGT shall be payable on any gain<sup>20</sup>. Where the Platinum shares are sold immediately there will be no CGT payable as there will be no gain against the market value when received.</p> <p>CGT shall be payable if the sale price of the Platinum shares is higher than the acquisition cost (being the market value of the receivable plus any expenses incurred in obtaining the receivable)<sup>21</sup>. If the sale price of the Platinum shares is lower than the acquisition cost, this results in a deductible capital loss.</p> <p>Capital gains are taxed at the following rates:</p> <ul style="list-style-type: none"> <li>• 30% if the taxpayer’s total capital income does not exceed EUR 30,000 per year, and</li> <li>• 34% if the total capital income exceeds EUR 30,000.</li> </ul> <p><u>Reporting of tax</u></p>

<sup>19</sup> Tax return filing dates can vary, and employees should confirm the filing date on the pre-completed tax return, which is normally received during March.

<sup>20</sup> If the Platinum shares are denominated in other currency than euros, the sale price should be converted into euros according to the official rate of the European Central Bank on the date of sale.

<sup>21</sup> Alternatively, a deemed acquisition cost can be used. The deemed acquisition cost is 20% of the sale price of the Platinum shares if the shares sold have been held for less than 10 years. If the shares sold have been held for 10 years or more, the deemed acquisition cost is 40% of the sales price of the Platinum shares.

	Employees will be required to report any CGT payable in their tax return or by applying advance taxes as on the receipt of the Platinum shares. Capital gains can be reported via the MyTax-portal or by filling in form 9A "Capital gains and capital losses from trading with securities" in hard copy.
<b>Treatment of fractional entitlement to Platinum Shares</b>	
<p>Depending on the value of the receivable, it may not be possible to satisfy the receivable with a whole number of Platinum shares.</p> <p>In this case, in respect of shares held under an Anglo American share plan or in the Employee Corporate Nominee, employees will receive a fraction of a Platinum share, which may be sold on their behalf. The receipt and sale of this fraction of a Platinum share should generally be subject to the same tax treatment as the receipt and sale of any other whole Platinum share, as set out above.</p>	
<b>Anglo American Share Consolidation</b>	
<p>The Anglo American share consolidation generally should be a tax neutral event for employees holding Anglo American shares.</p> <p>The Anglo American share consolidation may result in employees who hold Anglo American shares under an Anglo American share plan or in the Employee Corporate Nominee holding a fraction of an Anglo American share. Where this is the case, this fraction of an Anglo American share may be sold on the employees' behalf. The sale of this fraction of an Anglo American share should generally be subject to the same tax treatment as would apply to the sale of any other whole Anglo American shares.</p>	
<b>Important Information</b>	
<ol style="list-style-type: none"> <li>1. The information included in this tax note does not constitute tax, financial, legal or investment advice and is not intended to be a comprehensive description of all of the legal, financial, tax or other considerations that may be relevant to the proposed demerger and/or share consolidation.</li> <li>2. If you are in any doubt about any matters, including but not limited to financial, taxation and legal matters, referred to in this tax note or their application to your own specific circumstances, you are recommended to seek your own independent financial, tax and legal advice from an appropriately authorised independent professional advisor.</li> <li>3. No member of the Anglo American group or any of their officers, employees, nominees, agents or representatives is giving you financial, legal, investment, tax or other advice in relation to the Anglo American share plans or the impact of the demerger and/or share consolidation on your awards and/or shares.</li> <li>4. Any Anglo American shareholder is recommended to review the Anglo American shareholder circular which sets out information addressed to all Anglo American shareholders including those who hold or have a beneficial interest in Anglo American shares through the Anglo American share plans.</li> <li>5. Please refer to the Platinum prospectus for information relating to Platinum and the Platinum shares.</li> <li>6. To the extent there is a conflict between any of the above information and the Anglo American circular, the Anglo American circular shall take precedence.</li> </ol>	

7. The value of Anglo American and Platinum shares can go down as well as up and nothing in the information above is intended as advice or predictions on any share price movement. It is important to note that the share prices of each of Anglo American and Platinum could be higher or lower than prior to the distribution and consolidation.
8. No member of the Anglo American group or any of their officers, employees, nominees, agents or representatives accepts any liability for any loss arising from reliance on any information contained in the information above.
9. Any references to third-party sources or links are provided for convenience only and do not constitute endorsement or verification of the content.
10. The tax information included above is intended only as a general guide to current tax law and published tax authority practice, as applied in the jurisdiction referred to in the tax information as at 3 April 2025, both of which are subject to change at any time, possibly with retrospective effect.
11. Any tax information included in the information above applies only to Anglo American employees holding Anglo American shares who are tax resident, domiciled and working solely in the jurisdiction in respect of which this tax information is provided through-out both the entire vesting or equivalent period of any Anglo American share award and during the entire tax period in which the demerger occurs.
12. This tax advice is for employees who hold Anglo American shares in the Employee Corporate Nominee and the Anglo American MyShare Plan. Whilst the tax principles set out above may be expected to be the same in respect of any other Anglo American shares you own, you should seek your own independent financial, tax and legal advice from an appropriately authorised independent professional advisor.
13. It is the responsibility of each employee to ensure compliance with applicable tax regulations based on their personal circumstances.