

Tax guidance on the 20 March 2026 sale of PA shares

This document provides guidance to individuals who held B Ordinary and Preference shares ('Share Units') and / or C Ordinary shares in PA Consulting Group Limited, when these shares were sold to Jacobs UK Holdings Limited on 20 March 2026.

This document summarises information PA has received from external tax advisers in relation to the sale. The information assumes you are an individual, and tax resident in, the country for which guidance is provided. Whilst every effort has been made to ensure the accuracy of the tax information provided, neither PA nor Jacobs take any responsibility for your personal tax obligations which remain with you the taxpayer and with your personal tax adviser if you have one.

The document provides:

- A) GENERAL GUIDANCE ON THE SALE OF PA SHARES ON 20 MARCH 2026**
- B) PA SHARE HISTORY REPORT AND BASE COST GUIDANCE**
- C) COUNTRY SPECIFIC CAPITAL GAINS TAX ('CGT') GUIDANCE**

Disclaimer

Nothing in this document constitutes legal, tax or financial advice. If you do not understand anything in this document or if you require legal, tax or financial advice in respect of your specific circumstances, it is strongly recommended that you seek professional advice from an appropriately authorised independent adviser.

Notwithstanding that this document is provided to you personally, the information in this document in respect of taxation is general in nature and the illustrations in this document of the tax consequences that may apply to you are estimates only, which have been calculated by applying general tax principles to the number of PA shares set out in this document.

The information and illustrations have not, therefore, been tailored to your personal circumstances and the actual tax consequences for you may be different than as set out in this document. The information, and the general principles on which the illustrations are based, apply in respect of an individual who is and has been solely resident and domiciled for tax purposes in the country in which you are (or were) taxed in respect of your employment with PA during the period from the first date on which any PA shares were acquired until the final disposal of any securities referred to in this document.

A. GENERAL GUIDANCE ON THE SALE OF PA SHARES ON 20 MARCH 2026

The Jacobs' second investment into PA was via a UK Court approved [Scheme of Arrangement](#) which completed on 20 March 2026 ('Closing'). A limited number of shares held by certain former PA employees were sold to Jacobs by separate treaty at the same time and on the same terms as set out in the Scheme of Arrangement. All PA shares were sold to Jacobs for **Closing consideration** and **Deferred consideration**.

A comprehensive sale communication was sent to selling PA shareholders via email on 26 March 2026 from shareplans@paconsulting.com. This communication noted that no withholding taxes were applied to your sale proceeds. You are personally responsible for any necessary reporting of your sale to your tax authority and paying any taxes due.

Your shareholder designation under the Scheme or Arrangement:

	Based on your total Closing Consideration being:	Closing Consideration (Delivered in March / April 2026)	Deferred Consideration (due 20 March 2028)
Cash Shareholder	< £4,509	Paid 100% in cash	APPLIES TO BOTH Payable in cash, or in Jacobs shares (at market value), or a combination of cash and shares at Jacobs discretion
Mixed Consideration Shareholder	> £4,509	Paid 80% in cash and 20% allocated to Jacobs shares. This delivered a number of Jacobs shares based on of the 20% initial value divided by a fixed price of £100.20	

Your Closing consideration and Deferred consideration values

Your aggregate sale values by share class are set in your 26 March 2026 sale communication. The final 20 March 2026 per share sale values were:

20 March 2026 sale	Cash Shareholder	Mixed Consideration Shareholder	All shareholders
Share Class	Closing consideration	Closing consideration	Deferred consideration
Preference	£ 1.77329127	£1.77329127	None
B Ordinary	£ 3.24898498	Circa £ 3.19	£ 0.5147061
C Ordinary	£ 3.64450795	Circa £ 3.58	£ 0.5773651

Mixed Consideration shareholder received slightly lower Closing Consideration price per Ordinary share than Cash shareholders. Under the Scheme, 20% of the initially calculated Closing consideration for Mixed Consideration shareholders was divided by a fixed price of £100.20 to deliver consideration as a number of Jacobs shares. At Closing on 20 March 2026 the Jacobs share price was £96.02 (\$128.02). This is circa 4.3% lower than the fixed price. In simple terms, if your initial Closing consideration was 100, your delivered consideration was 80 in cash and 19 in Jacobs share value on 20 March 2026 (your initial 20 for shares becoming 19 at Closing due to the fall in value of the Jacobs shares price).

Any Jacobs shares you received are subject to a 12 month lock up

The value of your NYSE listed Jacobs shares will change constantly until you sell these shares at some point after the 12-month lock up period ends. The shares you hold are not at risk of forfeiture should you not be employed by PA.

B) PA SHARE HISTORY REPORT AND BASE COST GUIDANCE

An 'All PA Shares History' report is available

To help PA shareholders understand their base cost for capital gains tax assessment, we show in a single report linked to below all PA share transactions covering all three periods of PA employee share ownership:

The Jacobs investment period 2 March 2021 to 20 March 2026 New B Ordinary and Preference shares (together 'Share Units') and C Ordinary shares As all your PA shares were sold on 26 March, you will need to allocate all of your base cost against your Closing consideration and Deferred consideration amounts.
The Carlyle investment period 15 December 2021 to 2 March 2021 New B Ordinary and Preference shares (together 'Share Units') and C Ordinary shares If you held PA shares in this period, you should in 2021 have calculated how much of your base cost was carried forward into your Jacobs period opening B Ordinary and Preference shares
The pre-Carlyle investment period April 1988 to 15 December 2015 - Ordinary shares only If you held PA shares in this period, you should in 2015 have calculated how much of your base cost was carried forward to your Carlyle period opening B Ordinary and Preference shares

The report shows the **market value** of PA shares at the time of each transaction. These market prices may be different to the values you use to calculate base cost for capital gains tax assessment of any shares you sold or transferred during the investment cycles. For example, in many countries you use the average price of your pool of the same class of shares as the base cost of any share sold or transferred from you.

The [PA Shares Transaction History](#) report is a PowerBI report. It is directly accessible by current PA employees through windows and mac devices. When opened, you should:

- If you are based outside the UK, you should select your **CURRENCY** (default GBP covers UK people) then click View report
- Click the header **Export**, then click **Microsoft Excel** to generate your personal share history in up to three worksheets:
 1. **20March2026Sale**: Records to precise Closing and Deferred consideration you received for your sale of PA shares.
 2. **Share Units**: The B Ordinary and Preference shares held in the Jacobs and Carlyle investment period, and any PA shares (Ordinary only) you held in the pre-Carlyle period
 3. **C share**: The C Ordinary held in the Jacobs and Carlyle investment period (holders were normally partner ranks)

If you are a current employee who had a linked PA shareholder (typically a family member) you can use the drop-down menu containing your shareholder ID (e.g. BS0012345) to access the report for your linked holder.

Former / any other non-PA employees should email shareplans@paconsulting.com to request a copy of their report.

The steps to determine your PA shares base cost on 20 March 2026

Step 1: Run your share history report

Run your report using the link and guidance on the previous page. If you are not a PA employee or are on long-term leave, you can email [PA Share Plans](#) to request your report. Please note this mailbox is only monitored periodically. Neither PA nor Jacobs guarantee any time when the reports can be run for non-employee or former PA shareholders.

Step 2: Review your Jacobs period share transactions

If your share history report shows your first transaction was on 2 March 2021, you held shares during the Carlyle investment period which were exchanged for (cash and) Jacobs period shares on 2 March 2021.

- a) If the 2 March description is **"Purchase"**: Your base cost was £0.05 per B Ordinary share and £1.00 per Preference, as you crystallised a capital gain liability in 2021 (i.e. you should have paid all taxes due back in 2021). This £0.05 & £1.00 per respective share value shown in your PA share history report can then be used as part of the total base cost of your Jacobs period shares.
- b) If the 2 March description is **"Exchange for Carlyle PA shares"**: Your base cost will be less than the £0.05 per B Ordinary share and £1.00 per Preference share market value in 2021. If so, you must then adjust your 2 March 2021 market value shown in your history report to the base cost for each B Ordinary and Preference share you brought through from your Carlyle period shares i.e. the portion of your base cost allocated to your new Jacobs B Ordinary and Preference shares (and not the part applied against your cash consideration). See Step 3 below for further information.

If your share history report shows your first transaction was May 2021 or later, you only owned Jacobs period shares. If all your transactions are purchases (including shares acquired via share award, bonus shares, etc), your share history report will tell you your total base cost available to deduct from your new investment sale consideration above if appropriate. Use the sum of your values in columns "B Ord share cost", "Preference shares cost incl stamp duty", and if held – see sheet 'Data CShare' your total "C Ord share cost")

If you have complicated your position since March 2021 by selling or transferring any Jacobs period shares you will need to adjust your base cost for any such transactions.

UK people: Gifts of shares to spouses do not trigger a capital disposal. Your spouse simply receives the transferred shares with a base of the average price of a share of the class transferred. Your base cost is reduced by the base cost of the transferred shares.

UK and non-UK based people: If you sold shares during the investment period (normally during an annual market) your base cost on 20 March 2026 normally needs to reduce by the (in most countries) average base cost of the shares sold.

Step 3: If you need to, calculate your Carlyle period shares base cost

You only need this step if your Jacobs period share history report included shares acquired on 2 March 2021.

Shareholders should in their 2020/21 UK tax return / 2021 calendar year non-UK tax returns have calculated any capital gains made at the time of the Jacobs investment in March 2021. This calculation will also tell you how much of your 'base cost' (share purchase cost) was carried forward into your new Jacobs period B Ordinary and Preference shares acquired on 2 March 2021. If you haven't done this, our [2021 guidance Notes](#) may help you.

Step 4: If you need to, calculate your pre-Carlyle period shares base cost

You only need this step if your share history report included shares acquired in December 2015.

If you haven't done this back in 2015, you need to assess how much base cost transferred in December 2015 from your PA Ordinary shares into the Carlyle period B Ordinary and Preference shares.

UK people should in their 2015/16 tax return (or similar calculation) have calculated any capital gains made at the time of the Carlyle investment. If you haven't yet done so, you can use the following link to access our [2015 Capital Gains Notes and Calculators](#).

END OF SECTION



C) COUNTRY SPECIFIC CAPITAL GAINS TAX (‘CGT’) GUIDANCE

Select your country

<u>UK</u>	<u>US</u>	<u>Denmark</u>	<u>Netherlands</u>
<u>Norway</u>	<u>Sweden</u>	<u>Ireland</u>	<u>New Zealand</u>

UK

Cash shareholders (<£4,509 total Closing consideration)

You are liable to CGT through your 2025/26 tax return on the gain relating to:

- 1) your full Closing consideration (the amount paid to you in cash in April 2026); and
- 2) your full Deferred consideration (the small amount due on 20 March 2028)

By 31 January 2027 is when you must file your tax return and pay any taxes due to HMRC. If your 2025/26 year PA and any other gain made are less than the Annual Exempt amount (currently £3,000) and your consideration received is less than £50,000, no reporting is needed on your tax return and no taxes are payable. Where your 2025/26 year total taxable capital gains exceed the Annual Exempt amount, these gains will be taxable at a rate of 18% for gains falling within your basic rate tax band (to the extent the basic rate band is not used by your income) and at a rate of 24% for gains above the basic rate tax band.

Note if any part of your Deferred consideration amount is delivered in 2028 in Jacobs shares rather than in cash (a Jacobs decision), the base cost of the shares will be the amount of deferred consideration taxed upfront, and you will be assessable to capital gains on any increase in the value of these shares from delivery in 2028 to their sale (but not on their opening value which is taxed in 2025/26).

Your capital gain is calculated as the sum of your Closing and Deferred consideration amounts less the total base (purchase) cost of your legacy PA shares.

Reporting your gain to HMRC – Cash Shareholders

In the opening sections of your online Self-Assessment return, tick the box for CGT. In the CGT pages, you say yes to Unlisted shares and Securities and enter as set out in the table in respect of your PA shares sold on 20 March 2026: Figures are examples only.

Number of disposals	1	Assuming PA share sales are your only capital gain
Disposal proceeds	55,913	This is the number set out in Table 3 of your sale communication i.e. the sum of your total Closing consideration and Deferred consideration
Allowable costs (including purchase cost)	8,194	This is the total base cost of all your PA shares
Gains in the year before losses	47,719	Your Disposal proceeds less your Allowable costs

While in the above example, disposal proceeds are less than £50,000 (the sale value, above which reporting is mandatory) you must report your sale to HMRC as your disposal leads to a capital gain above the tax-free annual exempt amount of £3,000 in 2025/26 tax year.

Based on the above example, you would be liable to pay taxes by 31 January 2027 as follows

Gain – exempt amount x rate of CGT = tax due $£47,719 - £3,000 = £44,719 \times 24\% = £10,733$ *any part of your gain falling into the basic rate tax band (not otherwise used by your income) is only liable to CGT at the lower rate of 18%.

A calculation of your gains must be provided to HMRC. A simple calculation file (PDF or word are ideal) can be uploaded to the HMRC portal. This is simpler than completing the HMRC online calculation template. As a reminder, full details of your sold shares and their values (Closing and separately shown Deferred values) are set out in your 26 March share sale communication.

EXAMPLE

Description of asset	Date of sale	Shares sold	Proceeds ie. Closing and Deferred consideration	Gain or Loss
B Ordinary shares in PA Consulting Group Limited	20 March 2026	1,000	£ 3,764	£ 1,670
Preference shares in PA Consulting Group Limited	20 March 2026	5,600	£ 9,930	£ 4,330
[IF HELD] C Ordinary shares in PA Consulting Group Limited	20 March 2026	10,000	£ 42,219	£ 41,719
TOTALS			£ 55,913	£ 47,719

Note: For the sale of the above shares in PA Consulting Group Limited, I received Closing consideration in cash in early April 2026 and will receive ascertainable Deferred consideration in cash, in US listed shares, or a mix of both in March 2028. The combined value of the Closing consideration and Deferred consideration has been declared in 2025/26.

Mixed Consideration shareholders (>£4,509 total Closing consideration)

The capital gain you calculate, report and pay necessary taxes to HMRC by 31 January 2027, depends on whether at the same time as voting on the Scheme in February 2026, you elected to received **Purchaser Rollover Notes**. If you made the election, this wording will be visible in the notes section of your sale confirmation memo:

You made the election to receive 'Purchaser Rollover Notes'. As a result, your closing consideration on the Closing Date initially consisted of XXX Purchaser Rollover Notes. These Notes were exchanged on the Closing Date up the chain of Jacobs companies (as set out in the Scheme of Arrangement) to a final exchange for the XXX Jacobs shares shown in the above table.

By 31 January 2027 is when you must file your tax return and pay any taxes due to HMRC. If your 2025/26 year PA and any other gain made are less than the Annual Exempt amount (currently £3,000) and your consideration received is less than £50,000, no reporting is needed on your tax return and no taxes are payable. Where your 2025/26 year total taxable capital gains exceed the Annual Exempt amount, these gains will be taxable at a rate of 18% for gains falling within your basic rate tax band and at a rate of 24% for gains above the basic rate tax band.

Note if any part of your Deferred consideration amount is delivered in 2028 in Jacobs shares rather than in cash (a Jacobs decision)), the base cost of the shares will be the amount of deferred consideration taxed upfront, and you will be assessable to capital gains on any increase in the value of these shares from delivery in 2028 to their sale (but not on their opening value which is taxed in 2025/26).

Your capital gain is calculated as the sum of your Closing and Deferred consideration amounts less the total base (purchase) cost of your legacy PA shares.

If you received Rollover Notes

1. You are liable to Capital Gains Tax (CGT) through your 2025/26 tax return on the gain relating to the cash you received at Closing and the value of your Deferred consideration
2. The gain relating to the Jacobs shares you received on 20 March 2026 will be deferred from taxation until those shares are sold (at your discretion after the 12 month restricted period ends).

Your base cost should be allocated proportionately to the values at 1 and 2 above.

Rollover Notes worked example:

If your total Closing cash is £80,000, Closing Jacobs share value £20,000, Deferred consideration £5,000, and your total base cost is £10,500 (i.e. 10% of total value) you should in **2025/26** tax year CGT section declare:

1. £80,000 cash value with base cost of £8,000;
2. £5,000 Deferred consideration with a base cost of £500.

Declaring £85,000 sale value and base cost of £8,500 = £76,500 gain in 2025/26

In respect of your £20,000 initial value of Jacobs shares, if you subsequently sell these shares in late March 2027 (the earliest possible time) at say a market price of £23,000 then in your 2026/27 return:

Declare £23,000 sale value and base cost of £2,000* = £21,000 gain in 2026/27

*if you held any other Jacobs shares at the time of sale, your base cost deduction would adjust to the average per share base cost for your pool of Jacobs shares.

Reporting your gain to HMRC – Rollover Notes

In the opening sections of your online Self-Assessment return, tick the box for CGT. In the CGT pages, you say yes to Unlisted shares and Securities and enter as set out in the table in respect of your PA shares sold on 20 March 2026: Figures in [100] are examples only.

Number of disposals	1	Assumes PA share sales are your only capital gain
Disposal proceeds	[85,000]	This is the number set out in Table 3 of your sale communication i.e. the sum of your total Closing CASH consideration and Deferred consideration (Not your Closing Jacobs shares)
Allowable costs (including purchase cost)	[8,500]	This is the total base cost of all your PA shares allocated to your Closing Cash and Deferred consideration
Gains in the year before losses	[76,500]	Your Disposal proceeds less your Allowable costs

A template is shown below for the file (PDF or word are ideal) you must upload to HMRC to support your declared sale summary. This is much simpler than completing the HMRC online template.

Description of asset	Date of sale	Shares sold	Proceeds	Gain or Loss
B Ordinary shares in PA Consulting Group Limited	20 March 2026	1,000	£ 75,000	£ 72,000
Preference shares in PA Consulting Group Limited	20 March 2026	5,600	£ 10,000	£ 4,500
[IF HELD] C Ordinary shares in PA Consulting Group Limited	20 March 2026			
TOTALS			£ 85,000	£ 76,500

Note: For the sale of the above shares in PA Consulting Group Limited, I received Closing consideration in cash and Jacobs shares in March / April 2026 and will receive ascertainable Deferred consideration in cash, in US listed shares, or a mix of both in March 2028. The combined value of the Closing Cash and Deferred consideration has been declared in 2025/26.

The consideration in the form of Jacobs shares was received via a series of rollover Purchaser Loan Notes (structured as non-qualifying corporate bonds) in the company stack in exchange for my PA Consulting Group Limited shares. The series of exchanges qualify for share for share rollover relief under s135 TCGA 1992, on the basis that each company held, or as a consequence of the exchange held, more than 25% of the ordinary share capital in the company. I entered into a valid s431 election on acquisition of my PA Consulting Group Limited shares and at each level of the exchange. The sale transaction was reviewed and confirmed as not being for any tax avoidance motive by HMRC (BAI Clearance & Counteraction Team) under reference CCT/M009/26/NR.

When you sell your Jacobs shares (at a point after the 12 month no sale lock-up period expires)

In the year(s) you sell your 20 March 2026 acquired Jacobs shares, you must report the sale and make an assessment for capital gains at that time. An illustrative declaration to HMRC is below following on from the above example.

Description of asset	Date of sale	Shares sold	Proceeds	Gain or Loss
Jacobs Common stock	Personal choice after 20 March 2027	220	£23,000	£ 21,000

If you did not take Rollover Notes

1. You will be liable to CGT through your 2025/26 tax return on the gain relating to 100% of your Closing consideration (hence fixing your CGT charge at 2025/26 year tax rates); and
2. When the Jacobs shares are sold in the future, CGT will apply only to their value change from their issued value. Any increase will be a gain, and decrease will be capital loss, in the year of sale.

You disclose your sale proceeds and gains to HMRC in the same way as set out above for Cash Shareholders.

Section 431 election

For all Mixed Consideration Shareholders, PA completed a 'section 431 election'. This is a UK tax election kept on PA files (for HMRC inspection if ever asked for) which elects to ignore the discount to value for restrictions on acquisition and ultimately ensures any gains you make on the future sale of your 20 March 2026 acquired Jacobs shares are taxed as capital gain and not income.

END FOR UK SECTION

US

Capital gains tax treatment applied to the new considerations you received on exchange of your legacy PA shareholding

The Preference, B Ordinary, and any C Ordinary shares you held were exchanged for the following considerations:

Closing consideration	80% in cash; and 20% in Jacobs Ordinary shares, with a USD 128.02 per share taxable value on March 20, 2026
Deferred consideration	Receivable on March 20, 2028 [Refer to your March 26, 2026, sale communication, Table 2 for the amount in USD. Note that the amount actually received on March 20, 2028 may vary from the amount stated in Table 2 due to exchange rate applied at the time of payment. Any difference may need to be treated as an ordinary foreign currency gain or loss in 2028. Net foreign exchange (FX) gains should be reported on Form 1040, Schedule 1 Part I ('Other Income') and net FX losses should be reported on Form 1040, Schedule 1, Part II ('Other Adjustments').

You can use (1) the installment method or (2) "elect-out" of the installment method to pay tax on Capital gain (CG) resulting from the Transaction (i.e. all Closing and Deferred considerations). You will be subject to Capital Gain (CG) tax plus potentially 3.8% net investment income tax (NIIT) at the federal level, and applicable ordinary income tax at the state / local level under both methods. Federal CG rates are up to 20% for long-term gains when you have held the shares for more than one year.

When you sell the Jacobs shares in the future, CG tax at federal level and applicable ordinary income tax at state / local level will apply only to their value change from their value at Closing. You will receive Form 1099-B from Fidelity after the year end for the tax filing purpose.

The Installment Method

The Transaction is expected to be taxed under the installment sale rules unless you elect out of the rules. Under the installment sale rules, on your 2026 income tax return, you report the entire consideration (i.e. all Closing consideration and Deferred considerations, which you can find the amount in USD in your March 26, 2026 sale communication, Table 3) and defer tax on a portion of the gain until receipt of the Deferred consideration.

In 2028 when you receive the Deferred consideration, you will be liable to Capital Gain (CG) tax plus potentially 3.8% net investment income tax (NIIT) at the federal level, and applicable ordinary income tax at the state / local level, on the deferred gain.

As the Deferred consideration will not be received until early 2028, a portion of the Deferred consideration may need to be recharacterized as imputed interest subject to ordinary income tax rates. The imputed interest is the difference between the face value of the Deferred Consideration and its present value calculated using the [applicable federal rate \(AFR\)](#) in effect at March 2026. The imputed interest amount then needs to be excluded from your capital gain calculation and is instead reported as ordinary interest income on Form 1040, Schedule B. Given the complexity, shareholders with material Deferred Consideration should consult their personal tax advisor.

“Elect-out” of the Installment Method

Depending on your personal circumstances, you may want to “elect out” out of the installment method and pay tax on the gain relating to the entire consideration (i.e. all Closing and Deferred considerations) in the 2026 tax year. Note that once “elect out” of the installment method is made, it can be revoked only with IRS approval.

To elect out, report the full selling price (total Closing and Deferred consideration) on Form 8949, Part II (Long-Term section), checking Box F, and Schedule D (Form 1040) on a timely filed 2026 return (including extensions). You should also attach a statement to your return declaring that you are electing out of the installment method, describing the property sold, and providing a full computation of the gain recognized. If you elect out, the imputed interest rules described above may still apply. In addition, if the actual USD amount received as Deferred Consideration in 2028 differs from the amount reported on your 2026 return due to foreign exchange rate fluctuations, the difference is treated as an ordinary foreign currency gain or loss in 2028. Report this on your 2028 Form 1040 Schedule 1.

Please note all line and form references are based on the current 2025 forms and may vary year on year due to updates the IRS may make over the next couple of years.

Section 453A interest charge on the deferred tax to shareholders who may have outstanding installment obligations exceeding \$5 million

If the aggregate face value of all your outstanding installment obligations (including from this transaction) exceeds \$5 million at the close of the tax year, you may be subject to an additional interest charge on the deferred tax liability under Section 453A of the Internal Revenue Code. This interest charge applies in addition to any tax on the capital gain itself. The interest is not computed on Form 6252. See Pub. 537, Installment Sales, for details on how to compute and report this interest charge. You should consult your personal tax adviser if you believe your aggregate installment obligations may exceed \$5 million.

Section 83(b) election filing

A Section 83(b) election filing is not required for the Jacobs shares acquired on March 20, 2026 as the only share restriction is a lock-up period.

Estimated tax payment to the IRS and applicable state tax authority

Consider making estimated tax payments to the IRS and, if applicable, state tax authority during 2026 to avoid substantial tax balance due and penalty for underpayment of estimated tax upon tax return filing in 2027 (The estimated tax underpayment penalty is currently set at 7% per year). Access IRS link [Estimated taxes](#) for further details.

Example

What follows is a worked example of how taxes are expected to work for US shareholders (without considering imputed interest).

Assumptions

Value of total considerations (a) = (b)+(c)	Value of cash proceeds and Jacobs shares received in 2026 (b)	Value of Deferred consideration to be received in 2028 (c)	Tax basis of existing PA shares (d)
\$100,000	\$96,000	\$4,000	\$30,000

Tax implication - Installment Method

CG (e)=(a)-(d)	Gross Profit % (f)=(e) / (a)	CG taxed in 2026 (g)= (b) x (f)	CG taxed on deferred consideration receivable in 2028 (h)= (c) x (f)	Tax Implication
\$70,000	70%	\$67,200	\$2,800	2026: Pay tax on \$67,200 CG 2028: Pay tax on \$2,800 CG

Tax implication - Report total consideration in the 2026 tax year ('elect-out')

CG taxed in 2026 (e)	Capital Gain / (Loss) in 2028 (l)	Tax Implication
\$70,000	\$0	2026: Pay tax on \$70,000 CG

Notes (apply to both methods)

- The examples above do not reflect the imputed interest impact. A portion of the entire Considerations will be interest and this will need to be calculated and recharacterized to Form 1040 Schedule B of your federal income tax return.
- Tax Year 2028: If the actual USD amount received as Deferred Consideration differs from the amount reported on your 2026 federal income tax return (due to foreign exchange rate fluctuations), the difference is treated as an ordinary foreign currency gain or loss. Report the FX gain or loss on your 2028 Form 1040. The FX gain or loss will need to be reported on Schedule 1, with a net FX gain reportable on Part I ('Other Income') and a net loss is reportable on Part II ('Other Adjustments').
- Please note these calculations are in USD for illustrative purposes only and you will need to exchange the GBP amounts to give the actual USD amounts received.

Guidance on your 2026 tax return filing

Please refer to [Form 6252 Installment Sale Income](#) for instructions. The tax characteristic of the capital gain / (loss) (i.e. long term vs. short term) is dependent upon how long you held these share units / C ordinary shares prior to the sale. You can follow the instructions below to compute your capital gain from the March 20, 2026 Transaction:

Capital gain calculation:

We recommend reporting your capital gain by share class (i.e. B Ordinary, Preference, and if applicable C Ordinary on separate lines) for consistency with your sale communication and clarity of reporting.

STEP 1	Gather the following documents before calculating your taxable capital gain from the March 20, 2026 Transaction - If you were a PA shareholder as of March 02, 2021, your capital gain tax calculation for 2021 tax filing purpose - Sale communication titled SALE OF ALL YOUR PA SHARES TO JACOBS ON 20 MARCH 2026 from Share Plans via email on March 26, 2026 to you ('the Memo').
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	Your PA Shares Transaction History report which includes all amount noted in the 2026 Memo.														
STEP 2	Finding the key figures from the applicable documents - Total Value of Closing and Deferred consideration as of the Closing Date (Table 3 of the Memo) - Tax basis of the legacy PA Share Units / C Ordinary shares (see Tax Basis Determination Table below) - Cash proceeds (Table 1 of the Memo) - Jacobs share value on March 20, 2026 = USD 128.02 - Deferred consideration to be received in early 2028 (Table 2 of the Memo)														
STEP 3A	If you use the installment method, information you may need to complete certain lines on Form 6252: <table border="1"> <tr> <td>#1 Description of property</td><td>PA Consulting Group Limited B Ordinary shares, Preference shares, and if applicable, C Ordinary shares</td></tr> <tr> <td>#2a Date acquired</td><td>actual acquisition date, or "Various" if multiple transactions</td></tr> <tr> <td>#2b Date sold</td><td>March 20, 2026</td></tr> <tr> <td>#3 Was the property sold to a related property?</td><td>Check the "No" box</td></tr> <tr> <td>#4 Can the total selling price be determined by the close of the tax year?</td><td>Check the "Yes" box</td></tr> <tr> <td>#5 Selling Price</td><td> Enter the total Closing and Deferred considerations. Please note that you may need to reduce the selling price for any imputed interest and report the interest amount on Form 1040 Schedule B of your federal income tax return. </td></tr> <tr> <td>#8 Cost or basis of property sold</td><td>Enter the amount you calculated from the Tax Basis Determination Table below</td></tr> </table> Report the amount on #26 as a long-term gain on Form 1040, Schedule D, Line 11. Please note the PA does not issue Form 1099-B for PA share transactions.	#1 Description of property	PA Consulting Group Limited B Ordinary shares, Preference shares, and if applicable, C Ordinary shares	#2a Date acquired	actual acquisition date, or "Various" if multiple transactions	#2b Date sold	March 20, 2026	#3 Was the property sold to a related property?	Check the "No" box	#4 Can the total selling price be determined by the close of the tax year?	Check the "Yes" box	#5 Selling Price	Enter the total Closing and Deferred considerations. Please note that you may need to reduce the selling price for any imputed interest and report the interest amount on Form 1040 Schedule B of your federal income tax return.	#8 Cost or basis of property sold	Enter the amount you calculated from the Tax Basis Determination Table below
#1 Description of property	PA Consulting Group Limited B Ordinary shares, Preference shares, and if applicable, C Ordinary shares														
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#8 Cost or basis of property sold	Enter the amount you calculated from the Tax Basis Determination Table below														
STEP 3B	If you "elect-out" of the installment method, report the full capital gain transaction on 2026 Form 8949, Part II Long-Term section and check Box F. In addition, please see below for guidance in completing Line 1 (a) to (h) <table border="1"> <tr> <td>(a) Description of property</td><td>PA Consulting Group Limited B Ordinary shares, Preference shares, and if applicable, C Ordinary shares</td></tr> <tr> <td>(b) Date acquired</td><td>actual acquisition date, or "Various" if multiple transactions</td></tr> <tr> <td>(c) Date sold</td><td>March 20, 2026</td></tr> <tr> <td>(d) Proceeds (selling price)</td><td>The sum of cash proceeds, value of Jacobs shares plus value of Deferred consideration receivable in 2028</td></tr> </table>	(a) Description of property	PA Consulting Group Limited B Ordinary shares, Preference shares, and if applicable, C Ordinary shares	(b) Date acquired	actual acquisition date, or "Various" if multiple transactions	(c) Date sold	March 20, 2026	(d) Proceeds (selling price)	The sum of cash proceeds, value of Jacobs shares plus value of Deferred consideration receivable in 2028						
(a) Description of property	PA Consulting Group Limited B Ordinary shares, Preference shares, and if applicable, C Ordinary shares														
(b) Date acquired	actual acquisition date, or "Various" if multiple transactions														
(c) Date sold	March 20, 2026														
(d) Proceeds (selling price)	The sum of cash proceeds, value of Jacobs shares plus value of Deferred consideration receivable in 2028														

		Please note you may need to reduce the selling price for any imputed interest and report the interest amount on Form 1040 Schedule B of your US tax return.
(e) Cost of other basis		Enter the amount you calculated from the Tax Basis Determination Table below
(f) Code(s) from instructions		Leave it blank
(g) Amount of adjustment		Leave it blank
(h) Gain or (loss)		column (d) – column (e)

In addition to completing Form 8949 (which the CG amount will flow to Form 1040, Schedule D, Line 10), attach a statement to your tax return declaring that you are electing out of the installment method, describing the property sold, and providing a full computation of the gain recognized

Please note the PA does not issue Form 1099-B for PA share transactions.

Tax Basis Determination

The tax basis of your legacy PA Share Units and/or C Ordinary shares can be found from the following sources:

(1) B Ordinary and Preference shares acquired on March 02, 2021 from Jacobs Investment (this applies to shareholders who owned PA shares as of March 02, 2021)	If the cash proceeds from the March 02, 2021 Jacobs Investment was reported as capital gain on your 2021 US tax return, the tax basis determined at that time becomes the tax basis of the PA share units acquired on March 02, 2021. Please refer to our 2021 guidance Notes
(2) B Ordinary and Preference shares purchased post March 02, 2021	Add up the tax basis of all purchases in column "COST INC UK STAMP LC (USD)" in tab "Data Share Units" of your PA Shares Transaction History report and then reduce the basis by any shares sold during the Jacobs investment period (i.e. March 05, 2021 to March 19, 2026).
(3) C Ordinary shares purchased post March 02, 2021 (this applies to Partners and Business Directors only)	Add up the tax basis of all purchases in column "COST INC UK STAMP LC (USD)" in tab "Data C Shares" of your PA Shares Transaction History report and then reduce the basis by any shares sold during the Jacobs investment period (i.e. March 05, 2021 to March 19, 2026).
Your combined tax basis of the legacy PA shares is the sum of (1), (2) and (3)	

END OF US GUIDANCE

Denmark

END

1. Taxation on your Closing consideration (80% cash, 20% in Jacobs shares*)

You will be liable through your 2026 tax return to calculate and report as share income the capital gain on 100% of your Closing consideration regardless that 20% of your Closing consideration will be automatically reinvested into Jacobs shares.

When the Jacobs shares are sold in the future, a gain or loss will apply only to their value change from their value at Closing. Any increase will be a gain, and decrease will be capital loss, in the year of sale. Capital gains made will be taxable at 42% on share income exceeding DKK 79,400 (2026 rates). These rates apply to your total net share income for the year.

*if your total Closing consideration was less than £4,509, it was paid to you in cash.

2. Allocation of your base cost

The PA shares you sell in early 2026 will have a base cost i.e. the purchase cost of your PA shares. You can use your base cost to reduce the amount of your total consideration treated as a gain.

Section B) of this guide provides a PA Share history report to help you determine the base cost of the PA shares you sold in March 2026.

3. Taxation of your Deferred consideration

As the Deferred Consideration is a guaranteed payment it will be taxable on Closing in 2026, together with the Closing consideration.

4. How to report your gain

Danish tax returns should be filed online. For many Danish tax resident individuals, an annual assessment is published in mid-March following the income year (the calendar year). The annual assessment should be reviewed and amended as appropriate for any inconsistencies or transactions not already included on the assessment. You should report any amendments to the annual assessment in your individual tax folder on www.skat.dk.

As the income from the shares will not have been reported by a Danish bank (as they are unlisted shares), you have to add the income yourself. When reporting income from abroad, you should choose "Ja" (yes) where it says "Udenlandsk indkomst" (foreign income). You should then click on the calculator next to the field "udenlandske aktier og investeringsbeviser" (foreign shares and investment units).

Please note if the possibility to report foreign income does not appear in your tax return/annual statement you have to ask the Danish Tax Authorities to open the field in your tax folder. In which case you should click "kontakte os, hvis du mangler en rubrik" (contact us, if you need a field).

You should report your gain on the sale of shares converted to DKK in field 451. The gain to be reported is calculated as the sales price of your shares less the acquisition price of the shares sold, including the deferred payment value. You have to inform the Danish tax authorities about the country where you have received the income. You should choose "Storbritannien" (Great Britain) by expanding the menu "vælg land" (choose country).

Please note that no reporting has been done until you confirm your changes by clicking "Godkend" (approve).

5. Filing deadline and interest on underpayment

Danish tax residents must report any amendments to the annual statement for proceeds received in this transaction before 1 May in the year following the income year (i.e. 1 May 2027 for the 2026 income year). However as you have income from abroad, it should be possible to apply to have a deferral of the filing deadline until 1 July 2027. Any underpayment of tax for the 2026 income year will have interest applied from 1 January 2027 (calculated on a daily basis). If the underpayment is not paid by 1 July 2027, an additional

percentage will be added to the underpayment as interest. It is therefore advisable to settle any taxes due as promptly as possible.

We would recommend that the acquisition of Jacobs shares is also reported to the Danish tax authorities, this should enable you to deduct a potential future loss. You should inform of the name of the shares ('Jacob Common Stock, listed on the NYSE'), the number of shares and the acquisition value as well as the acquisition date of the shares. You can find these details on your March 2026 share sale communication.

6. Calculation example

Suppose you held 1,000 B Ordinary shares and 5,600 Preference shares with a total base cost of DKK 60,000. Your total Closing and Deferred consideration converted to DKK is DKK 410,000. Your taxable gain is DKK 410,000 less DKK 60,000 = DKK 350,000. CGT share income up to DKK 79,400 is taxed with 27% (DKK 21,438) and income above is taxed with 42% (350,000- 79,400)= DKK 113,652. Total tax due = DKK 135,090.

We recommend that a summary of the transaction is kept on file in the event of a future query from the Danish tax authorities to ensure consistent disclosure. You can include this link to the UK sale process [2026 Scheme Circular](#).

END OF DENMARK GUIDANCE

Netherlands

1. Taxation on your Closing consideration (80% cash, 20% in Jacobs shares*)

The Dutch personal income tax treatment for your consideration depends on the type of shares you hold.

- Share Units value is included as part of your Box 3 value, which applies to savings and investments. Box 3 does not tax actually realised returns directly but under the default taxation method instead applies a notional return—currently max. 6%—on the value of your assets (as at 1 January 2026), which is subsequently taxed at a rate of 36% (FY26). However, you may opt to be taxed (against the rate of 36%) on realized returns instead. In practice, this is only done in cases where taxation based on actually realized returns is less than the tax due based on the default method where taxation is based on a notional return. If the realized returns are included in a taxpayer's Dutch personal income tax return, the Dutch tax authorities will apply the taxation in Box 3 based on the method that results in the lowest taxable amount. Your assets will be a mix of cash received, and Jacobs shares acquired through the transaction.
- C Ordinary shares value is classified as a (directly held) lucrative investment income taxable in Box 1. This means the gains are treated as income and taxable at progressive rates, up to 49.5% (FY26).

You personally report and pay these taxes to the Dutch tax authority.

*if your total Closing consideration was less than £4,509, it was paid to you in cash.

2. Allocation of your base cost

As Share Units should be Box 3 income, there in principle is no deduction available for the purchase cost of these shares.

The C Ordinary shares you sell will have a base cost i.e. the purchase cost of your C Ordinary shares which you can use your base cost to reduce the amount of your C Ordinary share consideration subject to Dutch personal income tax in Box 1. Section B) of this guide provides a PA Share history report to help you determine the base cost of any C Ordinary shares you sold in March 2026.

3. Taxation of your Deferred consideration

As the Deferred Consideration payable in 2028 is now a fixed amount, and the payment is guaranteed, the Dutch tax treatment will follow the tax treatment of the Closing consideration and will depend on the qualification of the investment as either a Box 1 or Box 3 investment.

Share Units (Box 3 income): the deferred consideration (derived from B Ordinary shares part of the Share Unit) will only become taxable when it has been paid to you (as at that point in time it will be included in your savings). Note that there is a risk that the “deferred consideration” is considered a receivable (as per March / April 2026), likely regarded as an asset on 1 January 2027, and which may as a result be included in Box 3 in your 2027 Dutch personal income tax return (in principle due by 1 May 2028).

C Ordinary shares (Box 1 investment): taxation is expected in the year of Closing at up to 49.5% of your gain if you sold any C Ordinary shares to Jacobs on 20 March 2026.

4. How to report your gain

You can file your Dutch personal income tax return with the Dutch Tax Authorities from 1 March of the year following the tax year in which the taxable event occurred (i.e. the transaction can be reported from 1 March 2027). Your return should be filed before 1 May 2027. However, depending on your personal situation, you may request the Dutch tax authorities for an extension of the filing deadline. Do note that in such a case, tax interest will accrue on any taxes due until the (actual) filing of your Dutch personal income tax return.

After you have filed your Dutch personal income tax return, you will receive an income tax assessment in which the amount payable is included.

We recommend that a summary of the transaction is kept on file in the event of a future challenge to ensure

consistent disclosure. For example:

On 20 March 2026 I sold XXX B Ordinary, XXX Preference, XXX C Ordinary shares in UK company PA Consulting Group Limited. The consideration I received was:

Closing cash: EUR XXX

Closing share: EUR XXX (delivered in Jacobs Common stock traded on NYSE)

Deferred consideration GBP XXX (to be delivered in March 2028 in cash, in Jacobs Common stock, or a mixture of both at the discretion of the acquirer.)

I have in my return declared my total Closing and Deferred consideration value and taken a deduction from these sale proceeds of my base cost.

Reporting your Box 1 income (C Ordinary shares): The net proceeds realised from the transaction relating to your C Ordinary shares should be reported as “het belastbare resultaat uit overige werkzaamheden / Inkomen uit overig werk” (taxable income from other work). You should include the net gain, being the gross proceeds on the C Ordinary shares minus the acquisition price of the C Ordinary shares. The country in which you provided your services for PA Consulting Group (i.e. assumed to be the Netherlands (subject to personal circumstances)) should be specified.

Reporting your Box 3 position (Share Units): In Box 3 you have to report your privately held investments (“Beleggingen”) as applicable on 1 January. You should include a description (“omschrijving”) of the investment (e.g. “Investment in B Ordinary Shares and Preference Shares in PA Consulting Group Ltd”) and include the value of your shares as at 1 January 2026. For the period after the transaction, your Box 3 assets will include the cash received and the Jacobs shares acquired.

The taxable basis in Box 3 is the value of the assets (as at 1 January 2026) reduced by the debts (also referred to as the box 3 capital or yield basis), reduced by the tax-free capital allowance (for FY26 being EUR 59,357 (for a single taxpayer)).

Please note there is a risk that the Dutch Tax Authorities may contend that the Share Units investment should also be reported in Box 1 alongside any C Ordinary shares. However, there should be a supportable position that the Share Units investment and the C Ordinary share investment are treated separately, with the Share Units investment treated under the more favourable Box 3 regime, as they were pari passu with the investor and there was no fixed ratio between an investment in the Share Units and the C Ordinary Shares.

5. Calculation example

Box 1 example (C Ordinary shares): Suppose you held 10,000 C Ordinary shares with a total base cost of €500. Your total Closing consideration for C Ordinary shares is €48,000. Your taxable income is €48,000 less €500 = €47,500. This is taxed at progressive rates up to 49.5%.

Box 3 example (Share Units): Your Share Units are in principle taxed on a notional return basis (currently max. 6%) applied to the value of your assets on 1 January, which is subsequently taxed at a rate of 36%. For example, if the value of your Share Units on 1 January 2026 was €100,000, your notional return would be €100,000 x 6.00% = €6,000. This notional return is taxed at 36% = €2,160 approximately. Note that depending on your personal situation and other assets (and liabilities) in Box 3, there is a tax-free capital allowance for an asset value up to EUR 59,357. No separate capital gains tax is applicable on the actual gain.

The deferred consideration (due by 20 March 2028) taxable under Box 1 should be reported in your return in principle due 1 May 2027, and Box 3 by 1 May 2030.

END OF NETHERLANDS GUIDANCE

Norway

1. Taxation on your Closing consideration (80% cash, 20% in Jacobs shares*)

You will be liable in your 2026 tax return (filing deadline 31 May 2027) to Capital Gains Tax (CGT) on 100% of your Closing consideration regardless that 20% of your Closing consideration was automatically delivered in Jacobs shares.

When the Jacobs shares are sold in the future, CGT will be calculated based on the difference between the fair value at acquisition and the sales price. Any increase will be a taxable gain, and decrease will be capital tax-deductible loss, in the year of sale.

Capital gains on shares in Norway are taxed at a flat rate of 22%. However, gains on shares held by individuals are subject to an uplift factor of 1.72, which gives an effective tax rate of approximately 37.84%. You may also be entitled to a shielding deduction (skjermingsfradrag) which reduces your taxable gain. You should use the tax authorities' calculator to compute your shielding deduction for shares carried forward from prior years.

*if your total Closing consideration was less than £4,509, it was paid to you in cash.

2. Allocation of your base cost

The PA shares you sell in 2026 will have a base cost i.e. the purchase cost of your PA shares. You can use your base cost to reduce the taxable gain subject to CGT. Section B) of this guide provides a PA Share history report to help you determine the base cost of the PA shares you sold in March 2026.

3. Taxation of your Deferred consideration

As the Deferred Consideration is a guaranteed payment it will be taxable on Closing in 2026, together with the Closing Consideration.

4. How to report your gain

The tax return for 2026 is submitted electronically through skatteetaten.no. Once you have logged in to your tax return, locate the type of return "Finance" (Finans). You can easily locate the return type by using the search function at the top right of the page. Choose "Shares" (Aksjer) once you have accessed "Finance", then go to "Foreign Shares" (Utenlandske aksjer). Under "Foreign Shares" you should report the sale of your PA shares. Include the company name "PA Consulting Group Limited", and include 0 as the number of shares remaining (as all shares were sold as part of the transaction).

Calculate your taxable gain as the sale value minus the acquisition value minus any shielding deduction. Note that if you have acquired shares previously at different dates with different acquisition values (e.g., in 2022 and 2023), you need to calculate the gain based on the different acquisition values and the first acquired shares will be regarded as realised first. You should specify the country where the company is located as "UK".

We recommend that full information regarding the transaction is provided in an attachment to the annual tax return. This should include a description of the transaction, the number and class of shares disposed of, the consideration received (both Closing and Deferred), and the base cost of your shares. For example:

On 20 March 2026 I sold XXX B Ordinary, XXX Preference, XXX C Ordinary shares in UK company PA Consulting Group Limited. The consideration I received was:

Closing cash: NOK XXX

Closing share: NOK XXX (delivered in Jacobs Common stock traded on NYSE)

Deferred consideration NOK XXX (to be delivered in March 2028 in cash, in Jacobs Common stock, or a mixture of both at the discretion of the acquirer.)

I have in my return declared my total Closing and Deferred consideration value and taken a deduction from these sale proceeds of my base cost.

The share sale confirmation and the PA share history report (see section B) provides all relevant amounts.

5. Filing deadline and payment of tax

The tax return is due by 30 April 2027 and is made available for filing in the period mid-March to April 2027 after receiving notification from the tax authorities. It is possible to apply for an extension to 31 May 2027.

It is advised to pay the estimated tax due by 31 May 2027 to avoid any interest being accrued on unpaid taxes. The taxes are ultimately due upon receipt of the tax assessment by the tax authorities.

6. Calculation example

Suppose your total Closing and Deferred consideration converted to NOK is NOK 500,000 and your total base cost is NOK 80,000. Your gain before shielding deduction is NOK 420,000. After applying any available shielding deduction (e.g. NOK 5,000), your adjusted gain is NOK 415,000. This gain is then multiplied by the uplift factor of 1.72, giving an adjusted taxable gain of NOK 713,800. Tax at 22% = NOK 157,036.

7. Wealth tax reporting of the Jacobs shares

Once you have logged in to your tax return, locate the type of return "Finance" (Finans). You can easily locate the return type by using the search function at the top right of the page. Choose "Shares" (Aksjer) once you have accessed "Finance", then go to "Foreign Shares" (Utenlandske aksjer). Under "Foreign Shares" you should report the acquisition of your Jacobs shares. Include the company name "Jacobs Common Stock" and include the number of shares you have acquired. Report your wealth tax based on the fair value of your shares as per 31 December 2026. You should specify the country where the company is located as ["US"].

END OF NORWAY GUIDANCE

Sweden

1. Taxation on your Closing consideration (80% cash, 20% in Jacobs shares*)

You will be liable in your 2026 tax return to Capital Gains Tax (CGT) on 100% of your Closing consideration regardless that 20% of your Closing consideration was automatically delivered in Jacobs shares.

When the Jacobs shares are sold in the future, CGT will apply only to their value change from their initial value. Any increase will be a gain, and decrease will be capital loss, in the year of sale.

The effective tax rate on capital gains from the sale of unlisted shares (non-qualified shares) in Sweden is 25%. This is achieved by applying a 30% tax rate to 5/6 of the gain ($30\% \times 5/6 = 25\%$).

*if your total Closing consideration was less than £4,509, it was paid to you in cash.

2. Allocation of your base cost

Your acquisition cost (Sw. omkostnadsbelopp), i.e. what you have paid for your PA shares is deductible when calculating your capital gain.. You can use your acquisition cost to reduce the amount of your total consideration subject to capital gains taxation.

Section B) of this guide provides a PA Share history report to help you determine the base cost of the PA shares you sold in March 2026.

3. Taxation of your Deferred consideration

As the Deferred Consideration is a guaranteed payment it will be taxable on signing of the PA share sale in 2026, together with the Closing Consideration.

4. How to report your gain

The sale

As the transaction occurred during calendar year 2026, the transaction should be reported and included in the tax return filed in May 2027. A pre-printed tax return for income year 2026 should be sent to you by the Swedish Tax Agency in March/April 2027.

You need to report the shares that were disposed of in the tax return in a K12-form.

The tax return can be filed online at the website for the Swedish Tax Agency or as a physical copy.

How to fill out form K12.

Fill out:

- Your name
- Your Personal Identity Number
- The name of the entity where you sold shares (PA Consulting Group Limited)
- Tick that the entity is a foreign entity (Sw. Företaget är ett utländskt företag)
- Fill in Section B in accordance with the below:
 - o Number (Sw. Antal) – fill in the number of shares you sold in PA
 - o Sales price (Sw. Försäljningspris) – fill in your Closing Consideration increased with your Deferred Consideration converted into SEK. See more detailed instructions below.
 - o Acquisition cost (Sw. omkostnadsbelopp) – fill in your deductible acquisition cost, i.e. what you paid for your shares.
 - o Your gain (Sw. vinst) (sales price less acquisition cost).

The PA share history report (see section B) provides your consideration value in SEK.

As the effective tax rate is 25%, a quotation is made by multiplying the gain by 5/6. The quoted gain should be included in box 7.4 of your tax return.

END OF SWEDEN GUIDANCE

Ireland

1. Taxation on your Closing consideration (80% cash, 20% in Jacobs shares*)

You will be liable in your 2026 tax return to Capital Gains Tax (CGT) on 100% of your Closing consideration regardless that 20% of your consideration was delivered in Jacobs shares

When the Jacobs shares are sold in the future, CGT will apply only to their value change from their initial value. Any increase in value will be a gain, and a decrease in value will be capital loss, in the year of sale. The current rate of CGT in Ireland is 33%. This applies to the full amount of your gain after deduction of your base cost. There is a CGT Annual Exemption of €1,270 which may be available if this has not been used against any other capital gains during the tax year. Please note the Annual Exemption is only available once per tax year per individual.

*if your total Closing consideration was less than £4,509, it was paid to you in cash.

2. Taxation of your Deferred consideration

As the Deferred Consideration is a guaranteed payment it will be taxable on Closing in 2026, together with the Closing Consideration.

3. Allocation of your base cost

The PA shares you sold on 20 March 2026 had a base cost i.e. the purchase cost of your PA shares. You can use your base cost to reduce the amount of your consideration subject to CGT. Your total base cost will be deducted against your total consideration. Section B) of this guide provides a PA Share history report to help you determine the base cost of the PA shares you sold in March 2026.

1. Transaction in currency other than Euro

As noted on your sale confirmation (and found in the PA share history report) you sold shares valued in GBP and received cash consideration in Euro and in USD for Jacobs shares received. All amounts are stated on your 20 March sale communication.

Technically you should recalculate the Euro amount for the purposes of calculating the chargeable gain / loss on a disposal of your PA shares. Note that the spot rate on the date of disposal and the spot rate on the date of acquisition should be used as the foreign exchange rate to calculate any gains or losses that may arise. The appropriate rate to use is the Central Bank of Ireland daily exchange rates which can be found on the Central Bank [website](#). On the date of sale on 1 March 2020, one Euro converted to USD 1.15 and to GBP 0.86438.

5. How to report your gain

CGT in Ireland is a self-assessment tax. You are required to calculate your own liability, pay the tax due by the payment deadline, and file a return. You may already be registered with Revenue. However, if this is not the case, you will be required to register with Revenue for Self-Assessment. You must complete and submit the Form TR1 to register with Revenue for CGT purposes. Once you are registered for CGT (via Form TR1), you must pay your CGT liability online using Revenue Online Service (ROS) or MyAccount.

Any CGT payable is paid via the self-assessment system on or before the following dates:

- For the disposal on 20 March 2026, the CGT payment date is 15 December 2026. This is the date by which you must pay the CGT due on any disposals made between 1 January 2026 and 30 November 2026.
- For disposals in the period 1 December to 31 December, CGT is payable on or before 31 January in the following year.

How your disposal is reported to Revenue on your tax return will depend on whether you are registered with Revenue for Income Tax purposes and the current type of return you file with Revenue.

Form 11 (self-assessed taxpayers)

Where you are filing a Form 11 return, with Revenue, you must include details relating to your acquisitions of chargeable assets and disposals on the Form 11 return. Generally, Section L and boxes 801-826 of the Form 11 is where you will find the information in relation to Capital Gains Tax. More specifically, cash (including any deferred amounts payable and any amounts being reinvested into shares) consideration on disposal should be included in L 801 (b). Furthermore, you should report the acquisition of the Jacobs'

shares as the acquisition of a chargeable asset in Section M (a).

Please note that the above references refer to the Form 11 issued for the 2025 tax year and accordingly, may change on the Form 11 for the 2026 tax year, the year in which the disposal took place.

The deadline for filing your 2026 tax return is 31 October 2027 (extended deadline – mid-November 2027 (date TBC) when filed and tax paid via ROS).

Form CG1 (non-self-assessed taxpayers)

Where you do not file an Income Tax return with Revenue, you must prepare and submit a Form CG1 which includes details relating to your disposals. Generally, Section 1 of the Form CG1 is where you will find the information in relation to disposals of assets. More specifically, the cash consideration (which includes any deferred amounts payable and any amounts being reinvested into shares) on disposal should be included in Section 1 (b). The acquisition of chargeable assets does not need to be reported on Form CG1.

Please note that the above references refer to the Form CG1 issued for the 2025 tax year and accordingly, may change on the Form CG1 for the 2026 tax year, the year in which the disposal took place.

The Form CG1 must be filed by 31 October in the year after the date of disposal (i.e., 31 October 2027 in respect of the disposal on 20 March 2026). Please note that you cannot file a Form CG1 online and accordingly, no filing extension is available.

Form 12 (PAYE taxpayers)

Where your main source of income is employment income which is taxed via payroll, but you still wish to file a tax return, you may file a Form 12 with Revenue. Section 82 of the Form 12 relates to Capital Gains Tax. Please note that you only include the chargeable gains/losses and the respective CGT liability in the Form 12 and that you do not need to return details of the consideration received. Furthermore, the acquisition of chargeable assets does not need to be reported in the Form 12.

Please note that the above references refer to the Form 12 issued for the 2025 tax year and accordingly, may change on the Form 12 for the 2026 tax year, the year in which the disposal took place.

The deadline for filing the paper Form 12 for the 2026 tax year is 31 October 2027 (extended deadline – mid-November 2027 (date TBC) when filing online).

Please note that, even if your chargeable gain is fully covered by your available Annual Exemption (€1,270), you will nonetheless have to report the disposal in your tax return.

Please note that you are required by law to retain all records which support the entries in your tax return for a period of 6 years from the year end for which you filed the return (i.e. until 31 December 2032 for the tax return for the 2026 tax year). Accordingly, you should keep a summary of the transaction on file in the event of a future query from the Irish Revenue authorities.

5. Calculation example

Suppose your total Closing and Deferred consideration is €55,000 (converted to EUR at the Central Bank of Ireland spot rate on date of disposal) and your total base cost is €8,000. Your gain is €55,000 less €8,000 = €47,000. After deducting the annual CGT exemption of €1,270, your taxable gain is €45,730. CGT at 33% = €15,091. This amount must be paid to Revenue by 15 December 2026 as the disposal occurred on 20 March 2026 and reported on your 2026 tax return by 31 October 2027 (or mid-November 2027 if filing via ROS).

6. Revenue enquiries

As there are no Irish companies in the transaction steps, we expect the information available to Revenue will be limited. By way of confirmation, no tax has been withheld at source from any amounts described in this communication.

In the event you receive an enquiry letter from Revenue in relation to this transaction, you should the wording below may help you explain the transaction. Relevant numbers are in your sale communication and share history report.

On 20 March 2026 I sold XXX B Ordinary, XXX Preference, XXX C Ordinary shares in UK company PA Consulting Group Limited. The consideration I received was:

ISSUED JUNE 2026

Closing cash: GBP XXXX (Euro XXX received into my account)

Closing share: Euro XXX (value delivered in Jacobs Common stock traded on NYSE)

Deferred consideration GPB XXX (to be delivered in March 2028 in cash, in Jacobs Common stock, or a mixture of both at the discretion of the acquirer.)

I have in my return declared my total Closing and Deferred consideration value and taken a deduction from these sale proceeds of my base cost.

END OF IRELAND GUIDANCE

New Zealand

1. Taxation on your Closing consideration (80% cash, 20% in Jacobs shares)

Under the Foreign Investment Fund (FIF) rules, tax is calculated based on the opening value of foreign shares on 1 April. There are several different methods you can use under FIF. If you are utilising the Fair Dividend Rate (FDR) method, then you would:

- In your 2025/26 Tax Return you will only report on the value of the PA shares on 1 April. The cash and Jacobs shares received during the 2025/26 tax year does not need to be reported.
- In the 2026/27 tax year using FIF rules you would calculate the tax due on the value of the restricted Jacobs shares on 1 April 2026

2. Allocation of your base cost

If you are choosing FDR method, then your base cost is ignored, and you pay tax at 5% on the opening value on 1 April.

3. Taxation of your Deferred consideration

The Deferred consideration value is fixed and guaranteed, it will be taxable in your 2026 tax return as a financial arrangement. No further tax will be due when the Deferred consideration is received in 2028.

END

