

TAXATION SUMMARY FOR OPTION HOLDERS WHO ARE US TAXPAYERS

THIS TAXATION SUMMARY SHOULD BE READ IN CONJUNCTION WITH THE SCHEME DOCUMENT, THE LETTER DATED 14 OCTOBER 2026 JOINTLY FROM DIANOMI PLC AND TABOOLA EUROPE LIMITED RELATING TO YOUR OPTION(S) (THE “LETTER”), THE ACCOMPANYING FORM OF INSTRUCTION AND THE INFORMATION MEMO FOR OPTION HOLDERS IN AUSTRALIA AND THE UNITED STATES IN RELATION TO CONTINGUENT CONSIDERATION UNITS.

The definitions used in the Letter apply in this Taxation Summary (any capitalised terms not defined in the Letter have the meaning given to them in the Scheme Document) except where the context otherwise requires.

The following is a summary of the US tax consequences applicable to the Proposal with respect to Vested Options. This summary is based on the assumption that you are resident for tax purposes in the United States, a US citizen, or are otherwise subject to United States taxation. This summary does not purport to be complete in any respect and does not constitute tax advice. This summary is only a summary of the possible US federal tax consequences applicable to the Proposal with respect to Vested Options. There may be other possible approaches that the tax authorities could take. The exercise of Vested Options and/or the sale of the Dianomi Shares acquired upon exercise of the Vested Options may be subject to US state and local tax and US state and local income and payroll tax withholding. **You should consult your own personal tax adviser regarding the tax consequences applicable to the Proposal with respect to the Vested Options.**

1. What tax will I have to pay if I exercise my Option?

The spread at exercise of your Vested Option (that is, the difference between the strike price and the fair market value of the shares when you exercise your option) will be ordinary income for US federal income tax purposes, subject to federal income tax withholding, and will also generally be subject to US FICA (Social Security and Medicare) tax withholding. The amount of any US federal withholding taxes due on the exercise of your option will be deducted from the sale proceeds of your Dianomi Shares.

2. Capital Gains Tax (CGT) on disposal of Dianomi Shares acquired on exercise of your Vested Option

Any capital gain arising on the disposal of the Dianomi Shares that you acquire on exercise of your Vested Option, being (broadly) the difference between the consideration you receive under the Acquisition (which will comprise the Cash Consideration and the right to receive payment with respect to one CCU per Dianomi Share) and the fair market value of the Dianomi Shares when you exercised your option (your “**Tax Basis**”) is ordinary income for US federal income tax purposes.

Since the holding period of the shares is less than one year, any capital gain or loss will be short term.

Your US federal income tax treatment will depend upon whether installment sale treatment applies.

Installment Sale Treatment: This is the default tax treatment of the disposition of the Dianomi Shares. Under this approach, each payment of cash represents in part a nontaxable recovery of your Tax Basis and in part capital gain. The Tax Basis recovery is a percentage equal to the Tax Basis divided by the potential maximum consideration, and the remainder of each payment is gain.

The Tax Basis recovery percentage is calculated by the following formula:

$$X = A / B$$

Where

X is the Tax Basis recovery percentage,

A is your Tax Basis, and

B is the maximum possible consideration per Dianomi Share, which is the sum of the 64 pence per Dianomi Share paid in cash on completion and the maximum payout of 24 pence per Dianomi Share under the CCUs.

Any Tax Basis in the Dianomi Shares remaining after receipt of all the payments with respect to the CCUs would be short term capital loss.

Opt Out of Installment Sale Treatment: If you opt out of installment sale treatment, then all payments are treated as a recovery of Tax Basis until your Tax Basis has been fully recovered, and then any remaining payments are treated as short term capital gain. Here, at closing, when 64 pence per Dianomi Share is delivered, the entire payment of 64 pence would be treated as a nontaxable recovery of Tax Basis. When and if further payments are made with respect to the CCUs, such payments would be treated as a nontaxable recovery of Tax Basis until the total amount you had received equaled your Tax Basis, and therefore any further payments would be treated as short term capital gain.

Before you decide what action to take, you should consider your personal tax position. You are urged to seek your own independent, professional tax advice in connection with any action you take regarding your options.