

INFORMATION MEMO FOR OPTION HOLDERS IN AUSTRALIA AND THE UNITED STATES
IN RELATION TO CONTINGENT CONSIDERATION UNITS (“CCUs”)

THIS INFORMATION MEMO 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”) AND THE ACCOMPANYING FORM OF INSTRUCTION.

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.

Important: your treatment in relation to the CCUs

Based on information currently available to Bidco, you have been identified as a person who, on the exercise of your Vested Option and the transfer of your resulting Dianomi Shares to Bidco under the Scheme, will be treated as a Restricted Overseas Shareholder for the purposes of the Scheme.

This means that you will not receive CCUs and Loan Notes but, instead, you will receive any cash proceeds that you would have been entitled to if you had held CCUs and Loan Notes should any amount be payable under the CCUs and Loan Notes.

For completeness, the Cash Consideration of 64 pence per Dianomi Share will be paid to you under the Scheme in the ordinary way; it is only the CCU element of the consideration that is affected by your status as a Restricted Overseas Shareholder.

By way of comparison, each UK-resident optionholder who exercises a Vested Option, and whose resulting Dianomi Shares are acquired by Bidco under the Scheme, will receive one CCU for each such Dianomi Share in addition to the Cash Consideration.

The CCUs (and any Loan Notes) which would otherwise have been issued to you if you were not a Restricted Overseas Shareholder will instead be held by Bidco (or its nominee) on your behalf. Any cash proceeds will be paid to you at the same time as payment to Loan Note holders (after deduction of fees and other costs and expenses). This "hold-and-remit cash" mechanism is the means by which the Scheme preserves the economic value of the CCU element of the consideration for Restricted Overseas Shareholders without offering or issuing the CCUs or Loan Notes to them directly.

Full details are set out in clause 6 (Restricted Overseas Shareholders and Restricted Overseas CCU Holders) of Part Four (The Scheme of Arrangement) of the Scheme Document, together with the particulars of the CCUs in Part Six (Contingent Consideration Units and Loan Notes) of the Scheme Document (including the summary that where a Scheme Shareholder is a Restricted Overseas Shareholder, Bidco intends under the terms of the Scheme to pay such Shareholder an amount equal to the amount that it would have received (if any) under the CCUs and Loan Notes, subject to the terms and conditions of the CCU Deed Poll and the Loan Note Instrument as if they applied for determining and paying such amount). You are encouraged to read those documents in full.

If you are in any doubt as to your position, including the tax consequences of receiving cash in lieu of CCUs/Loan Notes in your jurisdiction, you should consult your own independent, professional adviser.