


# Country datasheet for POLAND

You are eligible to the OVHcloud Group Global Incentive Plan and have been invited to invest your Global Incentive for the financial year ended on 31 August 2026 in shares of OVHcloud ("***ESP 2026***" or "***Offer***").

This document contains local offering information and a summary of principal tax and social security consequences relating to your investment.

*This document is provided to you in addition to the documents relating to the Offer and in particular, the presentation of the Offer on the website. For additional details, please refer to the Regulations of the International Group Savings Plan (Plan d'Epargne de Groupe International or "PEGI") of OVHcloud. All documents are made available to you on the Offer website https://esp.ovhcloud.com/.*

*OVHcloud shares are listed on Euronext Paris. The value of your investment will depend on the value of OVhcloud shares and therefore implies a risk. Neither your employer nor OVHcloud can give you investment advice nor any guarantee as to the future price of the OVHcloud share.*

*If you do not understand the contents of the documents made available to you in the context of the Offer, the nature of the investment, or the comparative risks and benefits associated with the Offer, you should contact an authorised financial adviser.*

# Local Offer information

## SECURITIES LAW NOTICE

The Offer is made in reliance on the exemption from prospectus requirements provided for in Article 1(4)(b) of the EU Prospectus Regulation (EU) 2017/1129.

These materials are for purely promotional or advertising purposes. These materials do not constitute a basis for making any investment decisions by employees. Neither OVHcloud nor any of the company's group's employers or employees, their representatives or advisors, provide investment advisory services in connection with this Offer. Investment is a personal decision by each employee that should be made while taking into consideration his/her own funds, investment objectives, individual tax situation and any other available investment alternatives. In light of the foregoing, employees are encouraged to consider diversifying their investment portfolio in order to ensure that the risk taken is not subject to excessive concentration in a single investment.

## ELIGIBILITY

The Offer is reserved for employees who are eligible to the OVHcloud Global Incentive Plan with respect to the financial year ended on 31 August 2026, i.e., employees who have been employed by the group during more than 3 months on 31 August 2026, on a continuous or discontinuous basis, and who are still on employment on 1 January 2027.

If your employment terminates prior to 1 January 2027, you will no longer be entitled to the Global Incentive and your participation to ESP 2026 will be cancelled.

## ELECTION PROCESS AND MATCHING CONTRIBUTION

ESP 2026 allows you to invest all or part of your Global Incentive in OVHcloud shares by making an election during the Offering period which is open from 23 November at 10:00 am (Paris time) to 4 December 2026 at 11:59 pm (Paris time).

If you elect to invest your Global Incentive in ESP 2026, you will benefit from a Matching Contribution which increases your investment in ESP 2026. The amount of the Matching Contribution is calculated in proportion to the amount of the Global Incentive that you elect to invest in ESP 2026. Please review the presentation of the Offer on the website for the details of the matching scale.

Your Global Incentive and the Matching Contribution will be applied to purchase OVHcloud Shares on 14 January 2027, at the opening market price of OVHcloud Share on that date.

If you want to participate to ESP 2026, please make your election online on the dedicated website https://esp.ovhcloud.com/, once you have read and accepted the terms and conditions of the Offer. Otherwise, the Global Incentive will be paid to you in cash in January 2027 with your salary payment.

## FLUCTUATION OF THE CURRENCY EXCHANGE RATE

Your investment is made in Euros. During the life of your investment, the value of your assets will be affected by fluctuations in the currency exchange rate between the Euro and the currency of your country. If the value of the Euro strengthens relative to the currency of your country, the value of your assets expressed in the currency of your country will increase. If the value of the Euro weakens relative to the currency of your country, the value of your assets expressed in the currency of your country will decrease.

If you elected to invest in ESP 2026 part but not all of your Global Incentive, or if you do not participate to ESP 2026, the corresponding amount of your Global Incentive will be paid to you in January 2027 with the salary payment. For this payment, your Global Incentive will be converted in your local currency at the exchange rate published by the European Central Bank on 5 January 2027.

## CUSTODY OF YOUR SHARES

Your OVHcloud shares will be held in direct form, in share accounts opened in the name of each subscriber and maintained by the French bank Uptevia.

During the life of your investment, you can exercise the voting rights attached to the shares at the General Shareholders Meetings and you will be entitled to dividends, if any are distributed.

## HOLDING PERIOD AND EARLY RELEASE EVENTS

Your investment in ESP 2026 is subject to a mandatory 5-year lock-up period, starting from the date of acquisition of the shares, i.e., 14 January 2027. However, an early release can be requested in any of the following situations:

- ✓ Marriage or civil union agreement (*)
- ✓ Birth or adoption of a third (or more) child provided that your household is already financially responsible for at least two children (*)
- ✓ Divorce or separation when it is accompanied by a court decision specifying that your home is to be the sole or shared ordinary place of residence of at least one child (*)
- ✓ Domestic violence committed against you, acknowledged or giving rise to legal proceedings
- ✓ Termination of employment agreement
- ✓ Use of invested amounts for the purpose of creation of certain type of business by you, your spouse or child(*)
- ✓ Use of invested amounts for the purpose of acquisition or enlargement of a principal residence which includes the creation of new living space (*)
- ✓ Your disability or disability of your spouse or child, which results in the permanent or temporary impossibility to exercise any professional activity
- ✓ Your death or death of your spouse
- ✓ Overindebtedness acknowledged by a commission of overindebtedness or a judge
- ✓ Expenses related to the energy-efficiency renovation of a principal residence (*);
- ✓ Activity of close caregiver carried out by you, your spouse or partner in a civil union agreement;
- ✓ Purchase of a vehicle that meets one of the following two conditions: (i) motorized car, van, two, three or four-wheeled vehicle that “uses electricity, hydrogen or a combination of the two as its exclusive energy source”; or (ii) a new pedal-assist bicycle (*)

Please note that for events marked (*), the request for early release must be submitted within 6 months following the occurrence of the event. Release takes place in the form of a single payment, relating at your choice, to all or a part of your assets, except for the activity of close caregiver, where release can take place in the form of a single payment once per calendar year (relating at your choice, to all or a part of your assets).

Early release events are set by French law and must be interpreted and applied in a manner consistent with French law. You may not conclude that an early release is available to you unless you have described your specific case to your employer and your employer has confirmed that it applies to your situation. Supporting documents will be required.

## REPORTING REQUIREMENTS IN CONNECTION WITH YOUR INVESTMENT

If you own more than 10% of votes in a non-resident company's decision-making body at the

beginning and at the end of a year, or you possess assets and total liabilities in total aggregate amount of at least PLN 7,000,000, at the end of each year, you may be required to report you OVHcloud shares to the National Bank of Poland.

For tax reporting, please see "Tax information" below.

## LABOR LAW DISCLAIMER

ESP 2026 does not form part of your employment agreement and does not amend or supplement such agreement. ESP 2026 does not constitute a right granted and participation in ESP 2026 in no way confers any right to participate in similar transactions in the future. There is no obligation for OVHcloud to launch a new plan in subsequent years.

Gains or benefits that you may receive or be eligible for under the ESP 2026 will not be taken into consideration to determine the amount of any future compensation, payments or other entitlements that may be due to you (including in cases of termination of employment).

# Tax information

*This summary sets forth general principles that are expected to apply to employees who participate to the Offer and are and remain during the whole period of their investment resident of Poland for the purposes of the tax laws of Poland.*

*This summary is given for informational purposes only and should not be relied upon as being either complete or conclusive. The tax treatment that applies to you may differ from the regime described below depending on your personal situation, and in particular in the case of international mobility. You are encouraged to consult your own tax advisor for definitive advice.*

*The tax consequences described below are based on tax laws and practices as applicable in September 2026. Tax laws and practices may change over time.*

## Taxation in France

According to French domestic law, you will not be subject to taxation in France at the time you acquire or dispose of your OVHcloud shares. However, any dividends that may be paid on your OVHcloud shares will be subject to taxation in France. Please refer to the dividend's taxation below.

## Taxation in Poland

### Will I be required to pay any tax and social contributions at the time of my election to invest my Global Incentive in ESP 2026?

**Answer:** Yes, your Global Incentive and the Matching Contribution will be subject personal income tax (PIT) at progressive rates up to 32% as other income.

No social charges shall apply.

Your employer is not required to withhold taxes. You are personally responsible for setting the tax liability in your annual tax return by April 30th of the year following the investment in ESP 2026 and pay the corresponding tax (PIT-36 annual return box124/125 or PIT-37 annual return box 76/77).

### Will I be required to pay any tax and social contributions if I elect to receive my Global Incentive in cash?

**Answer:** Yes. The Global Incentive will be taxable in the same manner as salary and will trigger personal income tax at progressive rates up to 32% and to social and health insurance contributions. Your local employer will withhold the applicable taxes and social security contributions from the amount of your Global Incentive at the time of its payment.

## Will I be required to pay tax and social contributions on dividends?

**→ Taxation in France**

Dividends distributed by OVHcloud, if any, to Polish Beneficiaries during the 5-year lock-up period are subject to withholding tax in France at 12.80%.

**→ Taxation in Poland**

Yes, dividends are subject to 19% flat rate. French withholding tax can be generally deducted against tax payable in Poland.

Corresponding tax should be declared in annual tax return and paid by 30th April of the year following the year in which dividend was received (PIT-38 annual return section G).

There are no social security contributions on dividends paid out.

## Will the shares held by me be considered for the purposes of a wealth tax?

No, there is no wealth tax in Poland.

However, there is additional 4% PIT (so-called solidarity tax) applicable to specific incomes (including salaries) exceeding PLN 1,000,000 annually. Additional 4% PIT applies also to capital gains on the sale of shares.

## Will I be required to pay any tax and social contributions at the time of sale of my shares?

The disposal of your shares will be regarded as taxable income. The applicable tax rate is flat 19% rate. The taxable basis should be (i) the sale proceeds (ii) less the cost of acquisition of the shares, including the amount taxed upon participation.

There are no social security contributions on the sale of shares.

You are personally responsible for settling the tax liability stemming from the disposal of shares in your annual tax return by 30thApril of the year following the sale (PIT-38 annual return section C).