



GLOBAL SHARE PLAN
Powered by Lovinklaan Foundation

TAX INFORMATION SUPPLEMENT 2018 MIDDLE EAST



This supplement has been prepared to provide you with a summary of the tax consequences of the Global Share Plan ("Plan"). The description of the tax consequences is not decisive when completing your personal income tax return.

All capitalized terms used herein are used as they are defined or used in the Plan.

This supplement is based on tax laws in effect in the Middle East (i.e. Bahrain, Oman, Qatar and the United Arab Emirates) as of 2018. It does not necessarily address all local tax laws that may apply to you. Such laws are often complex and can change frequently. As a result, the information contained in this summary may be out of date at the time you participate in the Plan, acquire shares, receive dividends or sell shares acquired under the Plan.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and Arcadis NV is not in a position to assure you of any particular tax result.

Accordingly, you are strongly advised to seek appropriate professional advice as to how the tax laws in your country apply to your specific situation.

If you are a citizen or resident of another country, the information contained in this supplement may not be applicable to you.

TAX INFORMATION

1 DATE OF GRANT

On the date you enroll in the Plan and you are granted a purchase right to purchase shares in Arcadis NV against a discounted purchase price, you are not subject to taxation.

2 PURCHASE DATE

On the date your accumulated savings are used to purchase shares in Arcadis NV against a discounted purchase price, you will not be subject to taxation.

EXAMPLE TAX CALCULATION

• Monthly contribution	€ 100
• Closing trading price at purchase	€ 25
• Amount paid per share (€25 – 20% discount)	€ 20
• Shares purchased (€100 / €20)	5
• Total monthly (gross) benefit 5 x (€25 – €20)	€ 25
• Value received (5 x €25)	€ 125
= Net benefit at purchase (€125 – €100)	€ 25

3 TAX WITHHOLDING AND REPORTING

The local employer is not required to tax withholding and reporting since employment income is not taxed in the Middle East.



4 DIVIDENDS

Dividends are not taxable.

5 MISCELLANEOUS

Your Arcadis NV shares are registered at the following account: 000805172.