(December 2017 Department of the Treasury

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) Issuer's name MANCHESTER UNITED PLC 98-1063519 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact chris.hallsworth@manutd.co.uk **CHRIS HALLSWORTH** 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact SIR MATT BUSBY WAY OLD TRAFFORD MANCHESTER, UK M16 0RA 8 Date of action 9 Classification and description **VARIOUS** SEE BOX 14 BELOW 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) G5784H106 MANU Organizational Action Attach additional statements if needed. See back of form for additional questions. Part II Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► THE ISSUER PAID CASH DISTRIBUTIONS TO CLASS A & B SHAREHOLDERS IN JANUARY 2020 AND JUNE 2020. 100% OF THESE DISTRIBUTION CONSITUTE RETURN OF CAPITAL DISTRIBUTIONS. SEE APPENDIX A FOR MORE DETAILS. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► DISTRIBUTIONS PAID IN EXCESS OF THE CURRENT AND ACCUMULATED EARNINGS AND PROFIT OF A CORPORATION REDUCE THE BASIS OF THE STOCK OF THE CORPORATION PURSUANT TO INTERNAL REVENUE CODE (IRC) SECTION 301(C)(2) AND SECTION 316(A). THE CORPORATION ESTIMATES THAT 100% OF DISTRIBUTIONS PAID BY THE ISSUER TO SHAREHOLDERS IN JANUARY 2020 AND JUNE 2020 CONSTITUTE A RETURN OF CAPITAL, WHICH WOULD REDUCE THE TAX BASIS OF THE STOCK OF THE ISSUER HELD BY CLASS A AND CLASS B SHAREHOLDERS FOR U.S. FEDERAL INCOME TAX PURPOSES ON A PER SHARE BASIS. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► THE DISTIRBUTIONS PAID BY THE ISSUER TO SHAREHOLDERS IN JANUARY 2020 AND JUNE 2020 SHOULD CONSTITUTE A RETURN OF CAPITAL AND REDUCE SHAREHOLDER'S BASIS IN ISSUER'S STOCK BY \$0.09 PER SHARE FOR EACH DISTRIBUTION. SEE APPENDIX A

Part I		Organizational Action (continued)				
raiti	,	organizational Action (continued)				
17 Lis	st the	applicable Internal Revenue Code section(s) and subsection(s) upon which the tax to	reatment is based	IRC SEC.	301(C)(2)
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19 Pr	ovide	any other information necessary to implen	ient the adjustment, such as the reportab	ie tax year ► N/A		
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	Signa	gnature ► Date ►				
		- /- /				
	Print	your name ► CLIFFORD BATY		Title ► CFO		
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		JOHN DOWD	750	12/21/2020	self-employed	P01059954
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Use C	nly	Firm's name ► ERNST & YOUNG U.S.			Firm's EIN ▶	34-6565596
		Firm's address ► 5 TIMES SQUARE NEW		Phone no.	212-773-3000	

Manchester United plc

EIN: 98-1063519

Appendix A – Attachment to Form 8937

CUSIP	Ticker Symbol	Record Date	Pay Date	Distribution per Share
G5784H106	MANU	12/02/2019	01/06/2020	\$0.09
G5784H106	MANU	04/24/2020	06/03/2020	\$0.09