

## Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

**Part I Reporting Issuer**

<b>1</b> Issuer's name  Manchester United PLC		<b>2</b> Issuer's employer identification number (EIN)  98-1063519	
<b>3</b> Name of contact for additional information  Chris Hallsworth	<b>4</b> Telephone No. of contact  +44 7464 988 396	<b>5</b> Email address of contact  chris.hallsworth@manutd.co.uk	
<b>6</b> Number and street (or P.O. box if mail is not delivered to street address) of contact  Sir Matt Busby Way		<b>7</b> City, town, or post office, state, and ZIP code of contact  Old Trafford, Manchester, UK, M16 0RA	
<b>8</b> Date of action  Various		<b>9</b> Classification and description  See Box 14 below	
<b>10</b> CUSIP number  G5784H106	<b>11</b> Serial number(s)	<b>12</b> Ticker symbol  MANU	<b>13</b> Account number(s)

**Part II Organizational Action** Attach additional statements if needed. See back of form for additional questions.

**14** 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 2021 AND JULY 2021. 100% OF THESE DISTRIBUTION CONSITUTE RETURN OF CAPITAL DISTRIBUTIONS. SEE APPENDIX A FOR MORE DETAILS

**15** 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 2021 AND JULY 2021 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.

**16** 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 2021 AND JULY 2021 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 II** Organizational Action *(continued)*

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ IRC SEC. 301(C)(2)  
PROVIDES THAT THE PORTION OF A DISTRIBUTION WHICH IS NOT A DIVIDEND SHALL BE APPLIED AGAINST AND REDUCE THE  
ADJUSTED BASIS OF THE STOCK OF THE ISSUER.

**18** Can any resulting loss be recognized? ▶ FOR US FEDERAL INCOME TAX PURPOSES, AS LONG AS THE SHAREHOLDER HAS  
SUFFICIENT TAX BASIS IN THE STOCK, THERE SHOULD BE NO TAX LOSS RECOGNIZED BY THE SHAREHOLDERS OF THE ISSUER.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here** Signature ▶  Date ▶ 01/04/2022

Print your name ▶ CLIFFORD BATY Title ▶ CFO

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

Manchester United plc

EIN: 98-1063519

Appendix A – Attachment to Form 8937

<b>CUSIP</b>	<b>Ticker Symbol</b>	<b>Record Date</b>	<b>Pay Date</b>	<b>Distribution per Share</b>
G5784H106	MANU	11/30/2020	1/7/2021	\$0.09
G5784H106	MANU	7/12/2021	7/30/2021	\$0.09