

7 February 2025

ASX RELEASE

Update on Temporary Supplemental Tax on Large French Companies

Atlas Arteria (ASX:ALX) notes that on 6 February 2025 (CET), the Finance Law for 2025 was adopted by the French Parliament. This law includes a new temporary supplemental tax for 2025 which applies to companies with revenue equal to or exceeding €1.0bn in either 2024 or 2025.

The tax is expected to be calculated as follows:

1. for companies with revenue below €3 billion in both 2024 and 2025:

$$\frac{\text{corporate income tax}^1 \text{ due for 2024} + \text{corporate income tax}^1 \text{ due for 2025}}{2} \times 20.6\%^2$$

2. for companies with revenue equal to or exceeding €3 billion in either 2024 or 2025:

$$\frac{\text{corporate income tax}^1 \text{ due for 2024} + \text{corporate income tax}^1 \text{ due for 2025}}{2} \times 41.2\%^2$$

It is expected the APRR Group will fall into the second category above. A payment of 98% of the anticipated tax amount must be made in December 2025, with the remainder due in April 2026.

The Finance Law will come into effect once it has been reviewed by the Constitutional Council and signed by the French President, which is expected in the next few weeks.

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This announcement has been authorised for release by Hugh Wehby, CEO and Managing Director.

About Atlas Arteria

Atlas Arteria (ASX:ALX) is a global owner, operator and developer of toll roads, creating value for our investors over the long-term through considered and disciplined management. The roads we own, operate and develop benefit communities through reduced travel time, greater time certainty, reduced fuel consumption and carbon emissions.

¹ Calculated using a corporate income tax rate of 25.0%.

² A proportional adjustment to the additional tax rate is made only when turnover is between €1.0bn and €1.1bn and between €3.0bn and €3.1bn.

Today the Atlas Arteria Group consists of five businesses. We currently own a 30.82% interest in the APRR toll road group in France. Adjacent to the APRR business is the smaller ADELAC business which connects to APRR in south-east France. Together APRR and ADELAC comprise a 2,424km motorway network located in the East and South East of France. In the US, we own a 66.67% interest in the Chicago Skyway, a 12.5km toll road in Chicago and have 100% of the economic interest in the Dulles Greenway, a 22km toll road in the Commonwealth of Virginia. In Germany, we own 100% of the Warnow Tunnel in the north-east city of Rostock.

www.atlasarteria.com

Important Notice:

Investors should note that neither of the Atlas Arteria entities has been, or will be, registered under the U.S. Investment Company Act of 1940, as amended (the "U.S. Investment Company Act"), in reliance on the exception in Section 3(c)(7) from the definition of "investment company". Accordingly, Atlas Arteria securities cannot be held at any time by, or for the account or benefit of, any "U.S. person" (as defined in Rule 902(k) under the U.S. Securities Act of 1933) ("U.S. Person") that is not a "qualified purchaser" (as defined in section 2(a)(51) of the U.S. Investment Company Act and the rules and regulations thereunder) ("Qualified Purchaser" or "QP") at the time of their acquisition. Any U.S. Person that is not a Qualified Purchaser, or any investor acting for the account or benefit of any U.S. Person that is not a Qualified Purchaser, is an "Excluded U.S. Person" and may not hold Atlas Arteria securities.

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https://www.atlasarteria.com/stores/_sharedfiles/US_Ownership/AtlasArteria-USownershiprestrictions.pdf

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