

3 February 2026

**ASX RELEASE**

**Update on French Temporary Supplemental Tax**

Atlas Arteria (**ASX:ALX**) notes that on 2 February 2026 (CET), the Finance Law for 2026 was adopted by the French Parliament. This law extends the temporary supplemental tax (TST) which was introduced in the Finance Law for 2025 and, at the time announced, was expected to apply only for a 1-year period.

As in 2025, the tax rate is anticipated to be assessed based on revenue for the current and prior year.<sup>1</sup> A payment of 98% of the anticipated tax amount must be made in December 2026, with the remainder due in May 2027.

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

Atlas Arteria reiterates 2025 distribution guidance of 40 cps, and continues to target future distributions of at least 40 cps, supported by growing free cash flow.<sup>2</sup>

---

<sup>1</sup> The tax is expected to be calculated as follows: 1. for companies with revenue between €1.5 billion and €3 billion in either 2025 or 2026: 20.6% of the average of corporate income tax due for 2025 and 2026. 2.; for companies with revenue equal to or exceeding €3 billion in either 2025 or 2026: 41.2% of the average of corporate income tax due for 2025 and 2026.

<sup>2</sup> Distribution guidance and/or target remains subject to continued business performance, changes to current taxes, movements in foreign exchange rates, and other future events.

**For further information please contact:**

**Investors:**

Hannah Higgins  
Acting Director, Investor Relations  
+61 (0) 499 972 339  
[hhiggins@atlasarteria.com](mailto:hhiggins@atlasarteria.com)

**Media:**

Lisa Keenan  
Nightingale Advisors  
+61 (0) 409 150 771  
[isa@nightingaleadvisors.com.au](mailto:isa@nightingaleadvisors.com.au)

---

This announcement has been authorised for release by Hugh Wehby, Chief Executive Officer of Atlas Arteria

**About Atlas Arteria**

Atlas Arteria (ASX:ALX) partners to deliver world-class road experiences. We create long-term value for our stakeholders through considered and disciplined management and sustainable business practices.

Today the Atlas Arteria Group consists of toll road businesses in France, Germany and the United States. In France, we currently own a 30.8% interest in the 2,424km motorway network located in the country's east, comprising APRR, AREA, A79 and ADELAC. 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](http://www.atlasarteria.com)

**Important Notice:**

This announcement does not constitute an offer to sell, or the solicitation of an offer to buy, any securities in the United States, or to, or for the account or benefit of, any "U.S. person" (as defined in Regulation S under the U.S. Securities Act of 1933, as amended (the "Securities Act")) ("U.S. Person"), or in any other jurisdiction in which such an offer would be unlawful. Atlas Arteria securities have not been, and will not be, registered under the Securities Act or the securities laws of any state or other jurisdiction of the United States.

In addition, 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 "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 person in the United States or U.S. Person that is not either (i) a "qualified purchaser" (as defined in section 2(a)(51) of the Investment Company Act and the rules and regulations thereunder) ("Qualified Purchaser" or "QP") that was an existing holder of Atlas Arteria securities on the Atlas Arteria register as at 7.00pm (Melbourne time) on 8 April 2025 and has remained on the Atlas Arteria register as a holder of Atlas Arteria securities continuously since then (an "Existing QP") or (ii) both a "qualified institutional buyer", as defined under Rule 144A under the Securities Act ("QIB") and a QP (together, a "QIB/QP") at the time of their acquisition. Any person in the United States or U.S. Person that is not an Existing QP or a QIB/QP, or any investor acting for the account or benefit of any U.S. Person that is not an Existing QP or a QIB/QP, is an "Excluded U.S. Person" and may not hold Atlas Arteria securities.

Investors should also note that "Eligible U.S. Fund Managers", which are dealers or other professional fiduciaries organized or incorporated in the United States that are acting for a discretionary or similar account (other than an estate or trust) held for the benefit or account of persons that are not U.S. Persons for which they have, and are exercising, investment discretion, within the meaning of Rule 902(k)(2)(i) under the Securities Act ("EUSFMs") are by definition not "U.S. Persons".

For further details of the ownership restrictions that apply to residents of the United States and other U.S. Persons that are not Existing QPs, QIB/QPs or EUSFMs, please see our website.

[https://www.atlasarteria.com/stores/\\_sharedfiles/US\\_Ownership/AtlasArteria-USownershiprestrictions.pdf](https://www.atlasarteria.com/stores/_sharedfiles/US_Ownership/AtlasArteria-USownershiprestrictions.pdf)