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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.¹ 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.²

¹ 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.

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

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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

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