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ASX RELEASE

Draft Legislation for Temporary Supplemental Tax on Large French Companies

Atlas Arteria (**ASX:ALX**) notes that the French Government has presented the draft Finance Bill for 2025 (the **Budget Bill**). This follows initial reports in the media from September 2024 onwards speculating on the potential for increased temporary taxes on large companies in France.

The Budget Bill proposes a temporary supplemental tax commencing in 2024 concerning companies with revenue greater than €1 billion. If enacted as proposed, the temporary supplemental tax would be as follows:

- 20.6% of the income tax due for the fiscal year 2024 (giving an all-in tax rate of 30.15%¹) and 10.3% of the income tax due for the fiscal year 2025 (giving an all-in tax rate of 27.58%¹) for companies with revenue equal to or exceeding €1 billion² but less than €3 billion.
- 41.2% of the income tax due for the fiscal year 2024 (giving an all-in tax rate of 35.30%¹) and 20.6% of the income tax due for fiscal year 2025 (giving an all-in tax rate of 30.15%¹) for companies with revenue equal to or exceeding €3 billion².

The Budget Bill will be debated in the French Parliament over the coming months. Atlas Arteria notes that the outcome of the debate is uncertain in the absence of a majority at the French Parliament. An outcome of the debate is expected by December.

Atlas Arteria will provide a further update when the Budget Bill is finalised and legislation is passed by the French Parliament.

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This announcement has been authorised for release by Graeme Bevans, Chief Executive Officer of Atlas Arteria.

¹ Excluding the surtax currently applicable representing 0.83%.

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.

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.

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

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