



IMPORTANT NOTICE

The Depository Trust Company

B #:	23997-26
Date:	April 1, 2026
To:	All Participants
Category:	Tax Relief, Distributions
From:	International Services
Attention:	Operations, Reorg & Dividend Managers, Partners & Cashiers
Subject:	Tax Relief - Country: SPAIN Security: AENA SME SA CUSIP: 00774W103 Record Date: 04/24/2026 Payable Date: 05/11/2026 This issue is NOT eligible through CA Web.

***** No CA Web Instructions*****

Questions regarding this Important Notice may be directed to GlobeTax at 1-212-747-9100.

Important Legal Information: The Depository Trust Company (“DTC”) does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages. To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction.

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AENA SME, S.A. has announced a cash dividend and Citibank, N.A. acts as one of the Depositories for the Depositary Receipt ("DR") program.

Subsequent to the payment date on which the dividend less the 19% withholding tax will be paid, beneficial owners may reclaim the difference between the statutory rate and the beneficial owner's rate of entitlement by submitting the required documentation to GlobeTax. Tax reclaims will NOT be eligible through CA Web. There will be one "Quick Refund" filing deadline as stipulated below; all claims submitted after this date should be submitted through the Standard "Long-Form" filing procedure.

On DR Pay Date, all holders will receive this dividend net of the full Spanish statutory withholding tax rate of 19%.

ALL CERTIFICATES OF RESIDENCY AND 6166 DOCUMENTS MUST BE ORIGINAL, VALID FOR THE ORDINARY PAY DATE AND CITE THE TAX TREATY BETWEEN THE BENEFICIAL OWNER'S COUNTRY OF RESIDENCE AND SPAIN.

INDIVIDUALS NEED TO PROVIDE PLACE AND DATE OF BIRTH THROUGH ESP.

PLEASE INCLUDE A DTC POSITION SCREENSHOT WITH YOUR SUBMISSION. SCANS OF ALL DOCUMENTS MUST BE PROVIDED WITH YOUR ESP SUBMISSION TO BE CONSIDERED VALID.

DIVIDEND EVENT MATRIX

ISSUE	CUSIP#	UNDERLYING ISIN	DR RECORD DATE	ORD PAY DATE	DR PAY DATE	RATIO (DR to ORD)	ORD RATE
AENA SME, S.A.	00774W103	ES0105046017	Apr 24, 2026	Apr 27, 2026	May 11, 2026	2 : 1	EUR 1.09000

FEES & DEADLINES

FILING METHOD	PAYMENT METHOD	CUSTODIAL FEE (EUR)	TAX RELIEF FEE	MINIMUM FEE PER BENEFICIAL OWNER	FINAL SUBMISSION DEADLINE
QUICK REFUND	CHECK OR ACH	UP TO 60.00	UP TO \$ 0.0075 PER DR	\$ 125.00	<u>ESP ELECTION DEADLINE:</u> Apr 29, 2026 <u>ORIGINAL DOCUMENT DEADLINE:</u> Apr 29, 2026
LONG FORM	CHECK OR ACH	UP TO 60.00	UP TO \$ 0.01000 PER DR	\$ 125.00	Feb 22, 2030 5:00 PM ET

The Fees are that of CITIBANK as First Filer. Deadlines are set by GlobeTax Services, Inc.

MINIMUM SHARE AMOUNT REQUIRED TO FILE A CLAIM

(CLAIMS RECEIVED BELOW THE FILING MINIMUM WILL BE REJECTED)

FILING METHOD	WITHHOLDING RATE	RECLAIM RATE	MINIMUM # OF DRs REQUIRED TO FILE (BASED OFF AN APPROX. EXCHANGE RATE OF 1.180700 USD PER EUR)
QUICK REFUND	0.00000%	19.00000%	2,625 DRs
QUICK REFUND	5.00000%	14.00000%	3,562 DRs
QUICK REFUND	10.00000%	9.00000%	5,541 DRs
QUICK REFUND	12.00000%	7.00000%	7,123 DRs
QUICK REFUND	15.00000%	4.00000%	12,466 DRs
QUICK REFUND	18.00000%	1.00000%	49,861 DRs
LONG FORM	0.00000%	19.00000%	2,625 DRs
LONG FORM	5.00000%	14.00000%	3,562 DRs
LONG FORM	10.00000%	9.00000%	5,541 DRs
LONG FORM	12.00000%	7.00000%	7,123 DRs
LONG FORM	15.00000%	4.00000%	12,466 DRs
LONG FORM	18.00000%	1.00000%	49,861 DRs

Agreements, Fees, Representations and Indemnification from Participants and Beneficial Owners

I/We have determined that the beneficial owner(s) of the shares (individual or legal entity) is eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners. I/we hereby certify that I/we will indemnify BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. (and its agents) for any liability BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. (and its agents) may incur, including without limitations any sanctions-related liability such as fines, penalties, costs and/or fees relating to government inquiries, investigations, or enforcement actions, as a result of reliance upon information provided by such Participant in connection with a C.A. Web election, a claim for refund, or a failure to provide information requested by the Tax Authorities. BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. shall not be liable for failure to secure the refund. The Participant shall be liable for any loss due to foreign exchange fluctuation. The Participant agrees to immediately return to BNY, Citibank N.A., Deutsche Bank Trust Company Americas, JPMorgan Chase Bank, N.A. any funds erroneously received as a result of an improper C.A. Web election or refund claim. In addition, the Participant agrees to pay any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

ELIGIBILITY MATRIX

Note: All information related to eligibility and documentation requirements can be found on the [ESP](#) site by visiting the relevant event and viewing the Eligibility Matrix. If you need access to ESP, please complete the [New User Registration](#) form, and our team of market experts would be pleased to help you get set up.

For each Country's general Eligibility Matrix, please see ESPs [Reference Guide](#).

ESP



BNY, Citibank, N.A., Deutsche Bank Trust Company Americas, and JPMorgan Chase Bank, N.A. offer ESP powered by GlobeTax, an electronic withholding tax submission system. This system allows for the secure and simplified transfer of beneficial owner level data from the Participant to GlobeTax and creates applicable documentation on the Participants' behalf.

Submit the data online through the web site below, print out the documents on letterhead, sign them, and mail them to GlobeTax, along with necessary required documents.

These claims should be submitted through the following website.

<https://ESP.GlobeTax.com>

Please contact us via the [ESP Service Desk](#) at 212-747-9100 if you have any questions about this process.

CONTACT DETAILS

PHONE NUMBER	800-628-4646 (+1 212 747 9100 from outside US)
FAX NUMBER	800-633-4646
GROUP EMAIL	SpainESP@globetax.com
COMPANY	GLOBETAX SERVICES INC.
STREET ADDRESS	ONE NEW YORK PLAZA, 34TH FLOOR
CITY/STATE/ZIP	NEW YORK, NY 10004

FREQUENTLY ASKED QUESTIONS (FAQs)

QUICK REFUND

Is the Quick Refund process free of charge?

No. This tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE undertakes no duty or obligation to provide this service and may reject or decline any or all proposed electing participants or holders in its sole discretion. Fees will be charged for this service of up to \$0.0075 per DR with a \$125.00 minimum, and any other charges, fees or expenses payable by or due to BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE or its agents, including the custodian or to tax authorities or regulators. Fees paid to BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE may be shared with its agents.

FREQUENTLY ASKED QUESTIONS (FAQs)

LONG FORM

<p>Is the Long Form process free of charge?</p>	<p>No. This tax relief assistance service is wholly voluntary and discretionary and outside the terms and conditions of any applicable deposit agreement. BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE undertakes no duty or obligation to provide this service and may reject or decline any or all proposed electing participants or holders in its sole discretion. Fees will be charged for this service of up to \$0.01 per DR with a \$125.00 minimum, and any other charges, fees or expenses payable by or due to BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE or its agents, including the custodian or to tax authorities or regulators. Fees paid to BNY, CITIBANK, DEUTSCHE BANK TRUST COMPANY AMERICAS and J.P. MORGAN CHASE may be shared with its agents.</p>
<p>Can I submit one IRS form 6166 or certificate of residency for the same beneficiary for multiple pay dates?</p>	<p>Yes. As long as the COR has a tax year the same year as the local pay date it may be used again. You can access this information via ESP.</p>
<p>What is the difference between the Peticion de Reduccion and the Peticion de Devolucion?</p>	<p>The forms are similar; however, the Peticion de Reduccion is for the quick refund process and the Peticion de Devolucion is for the standard long form process.</p>
<p>Will Globetax accept claims filed directly to them by beneficial owners?</p>	<p>GlobeTax only accepts claims filed by the DTCC participant who was holding the securities through DTC and only to the extent that DTC has reported these holdings to us as valid.</p>
<p>Are there special requirements on the certificate of residency for Canadian, Swiss, and UK pension funds?</p>	<p>The certificate of residency must explicitly mention the old DTT in which these type of persons were not tax exempted. Example: “Certifies that the pension scheme is resident in Canada in accordance of the article 10 of the DTT as modified by protocol signed between Canada and Spain on mm/dd/year.”</p>

FREQUENTLY ASKED QUESTIONS (FAQs)

GENERAL

Where can I find information on obtaining a LEI (Legal Entity Identifier) code for a beneficial owner?

General resource information regarding LEI codes can be found by visiting <https://www.gleif.org/en/about-lei/introducing-the-legal-entity-identifier-lei>.