

GENERAL REPORTING POLICY FOR THE ECONOMIC-FINANCIAL, NON- FINANCIAL AND CORPORATE INFORMATION OF AENA, S.M.E., S.A.

Approved by the Board of Directors of Aena S.M.E.,
S.A. on 19 December 2023.

I. PURPOSE

The Board of Directors of Aena S.M.E., S.A. (“**Aena**” or the “**Company**”) is entrusted with implementing and ensuring the establishment of appropriate procedures for informing shareholders and investors, stakeholders and the market in general about the Company.

As part of these functions, the Board of Directors approves this General Policy for the Communication of Economic-Financial, Non-Financial and Corporate Information of Aena (hereinafter, the “**Policy**”) to establish the principles and guidelines that contribute to maximising the dissemination and quality of the economic-financial and corporate information available to the market, non-financial and corporate information available to the market, investors and other stakeholders disseminated both by Aena (parent company) and by any of the companies belonging to its group (hereinafter “**Subsidiaries**”), under the terms established in article 42 of the Code of Commerce (the “**Aena Group**”).

The Aena Group shall ensure that such information is transparent and reflects all material aspects in a reasonable and balanced manner and in line with the provisions of applicable legislation and best corporate governance practices.

This Policy complies with the 4th Recommendation of the Good Governance Code of Listed Companies (“**CBG**”) of the National Securities Market Commission (“**CNMV**”) when it states that “*companies shall have a general policy regarding the communication of economic-financial, non-financial and corporate information through the channels it deems appropriate*”.

This Policy is configured as the general framework on whose principles the communication of the Company’s economic-financial, non-financial and corporate information through the media, social networks or other channels is based.

This Policy is supported by Aena’s various corporate policies that address the specific needs and expectations of certain stakeholders, such as the Policy on communication and contacts with shareholders, institutional investors and proxy advisors, or the Stakeholder Relations Policy.

II. SCOPE

This Policy applies to the Aena Group, and must be complied with by all persons, areas and units of the Aena Group who participate in preparing and disseminating Aena’s external and internal communications, and shall comply with the principles and guidelines of this Policy.

Notwithstanding the foregoing, Subsidiaries registered outside of Spain may make the necessary adaptations to this Policy in order to comply with the local law applicable to them.

However, when within the scope of local law applicable to Subsidiaries registered outside of Spain there is a regulation in force, compliance with which requires the alteration or suppression of essential terms or principles of this policy, its adaptation shall require that, once it is approved in the form of an addendum by the Board of Directors of the corresponding subsidiary, it be submitted, together with a legal report justifying the mandatory nature of the local regulation, to the Board of Directors of Aena SME SA for its final approval. Once the addendum has been definitively approved, it will be published on the website, along with the rest of the policies, and will be communicated to the Aena Directors whose area of responsibility is related to this policy.

The Board of Directors of Aena shall approve a procedure regulating the steps to be followed to adapt corporate policies to the local law applicable to subsidiaries domiciled outside Spain in the cases referred to in the preceding paragraph.

III. PRINCIPLES

3.1. General principles

Aena believes that communication is a strategic value that contributes to the Company achieving its corporate and business objectives, which must be governed in accordance with the following principles:

- a) Transparency, truthfulness, immediacy, relevance, integrity, consistency, traceability, symmetry and respect for the principle of equality.
- b) Regular updates and evaluation of the effectiveness of communication to ensure that it is adapted to the information needs at all times.
- c) Preserving and promoting Aena's image, identifying communication opportunities, assessing risks and minimising negative impacts on its reputation.
- d) Respect and care for the brand in all its forms, conveying and transmitting Aena's values as a responsible, sustainable company committed to climate action and to the entire community and its economic environment.
- e) Ensuring that the reality of Aena's activity and its relevance are made known, guaranteeing the security, accessibility and quality of the information.
- f) Promoting communication actions that have a favourable influence on the decisions of institutions that may affect the Aena Group.
- g) Guaranteeing the protection of information, in accordance with the applicable levels of confidentiality and access.
- h) Providing rapid, dynamic, complete, full and correct access to the information published, without it being misleading or confusing. To this end, Aena will be able

to adapt the communication channels according to the various recipients and the needs detected at any given time, to anticipate their expectations and favour knowledge, collaboration and the fostering of relations of mutual trust.

- i) To take advantage of the use of new technologies by promoting digitalisation and the implementation of the most appropriate and effective techniques and methodologies at all times, enabling the Company to face new challenges in areas related to communication.
- j) To protect the legitimate rights and interests of shareholders, institutional investors and, in general, stakeholders, through clear, direct and effective channels of communication to receive adequate information, guaranteeing equal treatment as regards information, participation and exercise of their rights.
- k) To apply the principles of cooperation and transparency in relations with the authorities, regulatory bodies and competent administrations.
- l) To ensure compliance with current legislation in Aena's relations with third parties, respecting the principles of legality, efficiency, transparency and ethical behaviour with suppliers, customers and stakeholders, with full submission to the Anti-Corruption Policy and respect for Human Rights.
- m) To contribute to the creation of an internal culture in line with the Company's values, which supports the achievement of business results and favours pride of belonging.
- n) To promote and reinforce the bidirectionality of communication channels.

3.2. Specific principles for reporting economic and financial information.

Notwithstanding the general principles described above, the preparation and dissemination of economic and financial information shall comply with the following specific principles:

- a) To ensure that the economic-financial information to be published is drawn up in accordance with the same principles, criteria and professional practices as the annual accounts, also drawn up by the Board of Directors, and that it enjoys the same reliability as the latter.
- b) To ensure that the economic-financial information does not include biased and contradictory information with respect to the economic-financial information published periodically, always complying with the applicable legislation.

3.3. Specific principles for reporting non-financial and corporate information.

Notwithstanding the general principles described above, the preparation and dissemination of non-financial and corporate information shall comply with the following specific principles:

- a) To promote awareness among its main stakeholders of Aena's activities and its key role in the sectors in which it operates, as well as the main initiatives of different kinds that it carries out in the territories in which it is present.
- b) To ensure that the non-financial and corporate information provided meets the most demanding criteria in terms of quality, reliability, clarity and integrity, ensuring that the requirements of applicable legislation and the Company's corporate rules are met and that best practices are taken into account.

IV. COMMUNICATION CHANNELS

Economic-financial, non-financial and corporate information is disseminated through the following channels, which contribute to maximising the dissemination and quality of the information available to the market, investors and other stakeholders, notwithstanding the use of other channels depending on the technology, media available and new communication trends.

- **National Securities Market Commission.**

The CNMV is the Company's primary channel of information to shareholders, institutional investors and, in general, to all stakeholders, through which the most relevant issues that may affect the Company are disseminated publicly and immediately, in accordance with the provisions of current legislation.

Public communications sent to the CNMV regarding the Company are simultaneously posted on the Company's corporate website.

- **General Shareholders' Meeting.**

The Ordinary General Shareholders' Meeting is a key element for dialogue with shareholders and investors, transparency and the creation of corporate value. It is therefore a forum for information between the Company and its stakeholders.

- **Corporate website.**

All information reported through the CNMV is also published simultaneously on the corporate website (www.aena.es). Furthermore, the website is the Company's main official channel, which is constantly updated and brings together all economic-financial, non-financial and corporate information that may be of interest, thus favouring transparency and accessibility to the general public, since, whenever possible, the information is published in both Spanish and English.

- **Social media.**

Aena uses social media to report economic-financial, non-financial and corporate information, complying in all cases with the requirements that may be applicable depending on the nature of the information concerned.

Accordingly, following the criteria established by the CNMV, the Company may also inform through its social networks, always after its publication on the CNMV's website, of information of a privileged nature (Inside Information) that it has made public. The dissemination of such information must comply with the applicable regulations on market abuse and with the following requirements:

- i. Information disseminated must be complete, objective and clear, without the need to resort to additional sources to the original message in order to be fully understood.
- ii. The message must clearly state the nature of "Inside Information" and be separated from any promotional or marketing communication, provided that it is published simultaneously with the publication in the CNMV.
- iii. The Company is clearly identified.
- iv. The announcement must be made through a widely distributed social media network and from accounts with a large following that reasonably transmit confidence to the public and ensure its effective dissemination.
- v. It should be communicated formally and accurately and not be supplemented by responses to comments made by users of social networks.

- **Shareholder and Investor Relations**

The Shareholder and Investor Relations Office, through the e-mail address ir@aena.es, deals with queries from analysts and institutional investors on a permanent and individual basis.

In addition, the Company organises informative meetings on Aena Group's progress, or other aspects of interest, always respecting the principle of equal treatment of all shareholders.

- **Other communication channels.**

Aena has external and internal communication channels to respond to specific requests for economic-financial, non-financial and corporate information, which can be accessed through the Company's website and intranet.

V. MONITORING AND CONTROL

The Board of Directors is entrusted with the highest supervision of the information provided to shareholders, institutional investors, the markets and stakeholders in general, as well as the activity of contacting and communicating with them, protecting, safeguarding and facilitating the exercise of their rights and interests within the framework of the defence of the corporate interest.

The economic-financial, non-financial and corporate information that the Company must periodically publish shall also be approved by the highest governing body.

In particular, the Nomination, Remuneration and Corporate Governance Committee shall supervise the application of the general policy regarding the communication of economic-financial, non-financial and corporate information and monitor the way in which the Company communicates and relates to small and medium-sized shareholders.

This function shall be carried out without prejudice to the duties corresponding to each of the other Committees of the Board of Directors and to the Communications Department and, in particular, without prejudice to the powers attributed to the Audit Committee in matters of supervision and evaluation of the preparation of the economic-financial and non-financial information accompanying the same (i.e. the Statement of Non-Financial Information (EINF)), as well as the approval of the proposal to the Board of Directors of the economic-financial and non-financial information that Aena must periodically publish due to its status as a listed company.

VI. VALIDITY

This Policy was approved by the Board of Directors of Aena at its meeting of 29 June 2021 and last updated at its meeting of 19 December 2023. It will remain in force as long as no amendments are made to it.

This Policy replaced and superseded the Communication Policy approved by the Board of Directors of Aena at its meeting of 21 February 2017 and updated at its meeting of 28 January 2020.