

CORPORATE TAX POLICY 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. (the “**Company**” or “**Aena**”) is responsible for approving the “Corporate Policies” of the Company and formulating its tax strategy. In addition, the Board of Directors is entrusted with approving investments or transactions which, due to their large amount or characteristics, are of special tax relevance.

As part of these functions, the Board of Directors approves this Corporate Tax Policy, which forms part of the Corporate Governance and Regulatory Compliance Policies, with the aim of applying best tax practices.

The purpose of the Company’s Corporate Tax Policy is to ensure compliance with the applicable tax regulations, in the corporate interest of Aena (parent company), and to ensure adequate coordination of the tax policy followed by any of the companies in its group (hereinafter, “**Subsidiaries**”), in the terms established in article 42 of the Commercial Code (the “**Aena Group**”), avoiding tax risks and inefficiencies in the execution of financial and operating decisions.

The Company considers all the legitimate interests that converge in its activity, and expresses its commitment to the promotion of responsible taxation and the development of transparency programmes, understanding that one of its contributions to society is the payment of taxes, constituting its main contribution to the support of public charges.

The Aena Group combines responsible compliance with its tax obligations with the commitment to create value for its shareholders through efficient management of tax costs and benefits. Efficient tax management supports the development of operations and business models, respecting both the letter and the spirit of the applicable laws, considering the Company’s global interests and preventing significant tax risks.

II. SCOPE

This Policy applies to the Aena Group. 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. Transparency

Transparency prevails in all of the Aena Group's activities, with the aim of offering access to clear and truthful information, within the limits established by law. Tax transparency is manifested in the commitment to provide relevant tax information that affects both Aena's own activity and that of other operators of interest to the Aena Group.

3.2. Integrity

Integrity is the expression of ethics in the actions of the companies in which it has control and in all its relations with stakeholders. This principle is identified in tax matters as compliance with tax regulations and the maintenance of a cooperative and good faith relationship with the different Tax Administrations.

3.3. Prudence

Prudence, basically understood as the principle of precaution in the assumption of risk, is manifested in the tax sphere with the prior assessment of the tax implications of the Aena Group's decisions.

IV. TAX PRACTICES

The Aena Group assumes the following tax practices in application of the aforementioned principles:

- 1.- The Aena Group shall not incorporate companies or carry out operations in tax havens for the purpose of avoiding its tax obligations.
- 2.- The Aena Group shall not use artificial tax structures unrelated to its activity aimed at tax evasion, in particular, to carry out transactions with related entities for the sole purpose of eroding tax bases or transferring profits to low-tax territories.
- 3.- The Aena Group shall not use opaque structures aimed at preventing or hindering the identification by the Tax Authorities of the person ultimately responsible for the activities

or the ultimate owner of the assets and rights involved.

4.- The Aena Group shall assess the exposure to tax risk of the decisions it adopts, taking into account the short- and long-term tax impact, the impact on corporate reputation, the impact on shareholders and customers, the impact on relations with governments and tax authorities, and the impact on other areas of the organisation.

5.- Transfer pricing policies for transactions between related entities shall be aligned with OECD guidelines on this matter and shall be based on transactions carried out at market value, provided that there is no legal limitation, based on the principles of free competition, value creation, in accordance with the functions, assets and assumption of risks and benefits in the jurisdictions in which it operates.

6.- The Aena Group shall request the services of independent tax experts of proven reputation, both to review the tax criteria implemented and to verify compliance with its tax obligations, whenever necessary.

7.- The Aena Group shall comply with the tax obligations that are legally enforceable, always applying a reasonable interpretation of the applicable regulations in accordance with their spirit and purpose.

Should there be contradictory tax interpretation criteria, the Aena Group shall assess the possibility of confirming the applicable tax treatment with the competent authorities.

8.- The Aena Group shall develop a close cooperative relationship with the Tax Authorities based on mutual respect, transparency, mutual trust and dialogue, which will enable conflicts to be avoided and, consequently, litigation before the Courts to be minimised. Accordingly, Aena has adhered to the AEAT's Code of Good Tax Practices and submits the corresponding transparency reports, and in October 2023 it will also join the new Forum of Companies, Institutions and Public Entities created by the Tax Agency.

In accordance with this spirit of collaboration, the company will provide the information and documentation with tax implications requested by the tax authorities in the shortest possible time and to the appropriate extent.

It shall follow the recommendations implemented in the countries in which it operates or in which the Aena Group companies controlled by Aena operate, all in accordance with OECD guidelines on this matter.

9.- The Aena Group shall collaborate with the Tax Administration in possible inspection procedures so that, as far as possible and without detriment to good business management and the legitimate right to disagree in the event of controversy, agreements and agreements may be reached.

10.- The Aena Group shall provide anyone who so wishes with the necessary channels for reporting conduct that may involve the commission of any irregularity or any act contrary to the law or to the System of Governance and Sustainability, including the rules of conduct established in the Code of Ethics and, consequently, actions in tax matters.

V. MONITORING AND CONTROL

The Aena Group shall adopt the necessary control mechanisms to ensure compliance with tax regulations and the above principles as part of appropriate business management. It shall also dedicate adequate and sufficiently qualified human capital and material resources to these purposes.

Within its Internal Control over Financial Reporting System (ICFR), the Aena Group has included specific controls relating to Tax Risk Management, which affects all the Company's departments related to tax information and aims to ensure correct compliance with its obligations to the Tax Authorities, in order to align itself with best tax practices.

The control system is structured in cascade, establishing a supervision of the evidence of compliance with tax obligations by the Head of the Tax and Fiscal Management Division. Finally, the head of the Economic-Financial Division oversees the correct fulfilment of tax obligations.

As a result, the ICFR system has the necessary traceability, which makes it possible to know, at all times, whether the prior tax control protocols are being observed in each and every one of the areas classified as having a potential tax risk.

Internal Audit also checks that the system's controls are consistent.

The head of the Economic-Financial Department reports to the Board of Directors at least twice a year, coinciding with the preparation of the Annual Accounts, as well as with the presentation of the Corporate Income Tax, on the tax policies applied, as well as on the transactions with a relevant tax impact.

VI. DISCLOSURE

Pursuant to the Company's commitment to transparency in relations and communication with its Stakeholders, it shall disclose the most relevant information on the performance of Aena Group companies in tax matters and their tax contribution to the support of public charges in the main countries and territories in which it operates, ensuring that the information is clear, useful and truthful.

Aena's Corporate Tax Policy, aligned with the Best Practices in Tax Compliance, will be disseminated through its inclusion on the Company's corporate website.

VII. VALIDITY

The Corporate Tax Policy was initially approved by the Board of Directors of Aena at its meeting of 21 February 2017 and last updated on 19 December 2023. It will remain in force as long as no amendments are made to it.