

Vélizy-Villacoublay, 28 September 2023

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## **Press release**

### **Draft Finance Bill 2024**

#### **Tax on the operation of long-distance transport infrastructure**

Eiffage has taken note of the 2024 draft Finance Bill<sup>1</sup>, which includes a new tax on the operation of long-distance transport infrastructure, applicable notably to motorways.

The draft bill, which provides for a tax of 4.6% of sales with a deductible of €120 million per entity, would affect APRR and AREA companies. The impact of this tax on the financial statements for the year ended 31 December 2022 would have been approximately €90 million for APRR and €27 million for AREA, resulting in a decrease of approximately €117 million in the Group's consolidated operating profit on ordinary activities. The impact on the net profit Group share is to be assessed on Eiffage's 52% share, after minority interests.

The Group has taken note of the recent opinions of the Conseil d'État<sup>2</sup> on the topic of motorway taxation.

Eiffage commits to its shareholders that it will use all appropriate means and all appropriate avenues to assert its rights, particularly with regards to respect of the contract.

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<sup>1</sup> [https://www.assemblee-nationale.fr/dyn/16/textes/l16b1680\\_projet-loi#\\_Toc146713359](https://www.assemblee-nationale.fr/dyn/16/textes/l16b1680_projet-loi#_Toc146713359)

<sup>2</sup> <https://www.conseil-etat.fr/avis-consultatifs/derniers-avis-rendus/au-gouvernement>