

## WITHHOLDING TAX RELEVANT FOR THE NET RETURN INDICES OF EURONEXT APPLIED FROM 1 JANUARY 2026

| Country name             | Withholding tax rate |
|--------------------------|----------------------|
| <b>Austria</b>           | <b>27.50%</b>        |
| <b>Australia franked</b> | <b>0%</b>            |
| <b>Unfranked</b>         | <b>30.00%</b>        |
| <b>Belgium</b>           | <b>30.00%</b>        |
| <b>Brazil</b>            | <b>10.00%</b>        |
| <b>Bermuda</b>           | <b>0.00%</b>         |
| <b>Canada</b>            | <b>25.00%</b>        |
| <b>Cayman Islands</b>    | <b>0.00%</b>         |
| <b>China</b>             | <b>10.00%</b>        |
| <b>Cyprus</b>            | <b>0.00%</b>         |
| <b>Curaçao</b>           | <b>0.00%</b>         |
| <b>Denmark</b>           | <b>27.00%</b>        |
| <b>Faroe Islands</b>     | <b>18.00%</b>        |
| <b>Finland</b>           | <b>35.00%</b>        |
| <b>France</b>            | <b>25.00%</b>        |
| <b>Gabon</b>             | <b>20.00%</b>        |
| <b>Germany</b>           | <b>26.375%</b>       |
| <b>Greece</b>            | <b>5.00%</b>         |
| <b>Guernsey</b>          | <b>0.00%</b>         |
| <b>Hong Kong</b>         | <b>0.00%</b>         |
| <b>India</b>             | <b>20.00%</b>        |
| <b>Ireland</b>           | <b>25.00%</b>        |
| <b>Isle of Man</b>       | <b>0.00%</b>         |
| <b>Israel</b>            | <b>25.00%</b>        |
| <b>Italy</b>             | <b>26.00%</b>        |
| <b>Ivory Coast</b>       | <b>15.00%</b>        |

| Country name                  | Withholding tax rate |
|-------------------------------|----------------------|
| <b>Japan</b>                  | <b>15.315%</b>       |
| <b>Jersey</b>                 | <b>0.00%</b>         |
| <b>Liberia</b>                | <b>15.00%</b>        |
| <b>Luxembourg</b>             | <b>15.00%</b>        |
| <b>Malta</b>                  | <b>0.00%</b>         |
| <b>Marshall Islands</b>       | <b>0.00%</b>         |
| <b>Monaco</b>                 | <b>0.00%</b>         |
| <b>Netherlands</b>            | <b>15.00%</b>        |
| <b>New Zealand</b>            | <b>30.00%</b>        |
| <b>Nigeria</b>                | <b>10.00%</b>        |
| <b>Norway</b>                 | <b>25.00%</b>        |
| <b>Panama</b>                 | <b>10.00%</b>        |
| <b>Portugal</b>               | <b>25.00%</b>        |
| <b>Puerto Rico</b>            | <b>10.00%</b>        |
| <b>Senegal</b>                | <b>10.00%</b>        |
| <b>Singapore</b>              | <b>0.00%</b>         |
| <b>South Africa</b>           | <b>20.00%</b>        |
| <b>Spain</b>                  | <b>19.00%</b>        |
| <b>Sweden</b>                 | <b>30.00%</b>        |
| <b>Switzerland</b>            | <b>35.00%</b>        |
| <b>Thailand</b>               | <b>10.00%</b>        |
| <b>Taiwan</b>                 | <b>21.00%</b>        |
| <b>United Kingdom</b>         | <b>0.00%</b>         |
| <b>USA</b>                    | <b>30.00%</b>        |
| <b>British Virgin Islands</b> | <b>0.00%</b>         |

Euronext will use the percentages mentioned above for the determination of the net dividend in comparison to the gross dividend. If the actual withholding tax deviates from the table, the Administrator may decide to apply this percentage.

\* For property companies in several countries a different % is applied: UK (PID 20%, Singapore 10%). In case of combination (property/ non property) the weighted average will be used.

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