Americana Restaurants announces the expected financial impact of the Domestic Minimum Top-up Tax in the Kingdom of Saudi Arabia

- The Zakat, Tax and Customs Authority (ZATCA) has issued the draft Domestic Minimum Top-up Tax (DMTT) Law for public consultation, with a proposed effective date of 1 January 2027. Americana Restaurants International PLC (the 'Group') falls within the scope of the proposed legislation.

- Based on the Group's preliminary assessment, taking into consideration its current operating structure, eligible tangible assets, payroll costs and applicable exclusions, the implementation of the proposed DMTT Law is not expected to have a material impact on the Group's consolidated Effective Tax Rate (ETR).

- The Group will continue to monitor developments relating to the proposed legislation and provide further updates, as appropriate, in accordance with applicable regulatory requirements.

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