



IMPORTANT NOTICE

January 23, 2026

To: Holders of Acerinox

Re: Cash Dividend - **Final Rate**

Security Name: Acerinox

Country of Incorporation: SPAIN

CUSIP: 00444E103

Ratio (Local Shares:DRs): 1:2

|                           | <u>Local Shares</u> | <u>DRs</u>         |
|---------------------------|---------------------|--------------------|
| Record Date:              | Jan 22, 2026        | Jan 22, 2026       |
| Payable Date:             | Jan 23, 2026        | Feb 09, 2026       |
| Exchange Rate:            | 1.171               |                    |
| Interim Dividend: Taxable | <u>EUR0.31</u>      |                    |
| Gross Dividend Total:     | <u>EUR0.31</u>      | USD0.181505        |
| Dividend Fee:             |                     | USD0.036301        |
| Withholding Rate: 19.00%  |                     | <u>USD0.034486</u> |
| Net Dividend Rate:        |                     | <u>USD0.110718</u> |

Foreign currency transaction was executed by BNY or its Affiliates.

Should you have any questions regarding this matter, please contact us at  
Toll Free 1-888-BNY-ADRS(1-888-269-2377) or International Callers 1-201-680-6825.

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