

## U.S. Tax Characterization of the 2023 Distribution to Shareholders

The information below summarizes Atlantica Sustainable Infrastructure's U.S. income characterization of its 2023 distributions of \$1.78 per share. Shareholders should consult their personal tax advisors as to their specific tax treatment of Atlantica Sustainable Infrastructure plc distributions.

|                            | <b>Distribution per share</b> |
|----------------------------|-------------------------------|
| <b>Distribution amount</b> | <b>\$1.78</b>                 |
| Non dividend distribution  | \$1.23                        |
| Ordinary taxable dividend  | \$0.55                        |