



Parques Reunidos Servicios Centrales, S.A. (“**Parques Reunidos**” or the “**Company**”), pursuant to article 228 of the consolidated text of the Securities Market Act, approved by Royal Legislative Decree 4/2015, of 23 October, hereby informs of the following:

MATERIAL FACT

Today, in relation to the tax audit carried out by the Spanish tax administration which is referred to in the Company’s IPO prospectus and in the Company’s annual accounts corresponding to the financial year ended on 30 September 2015, the Company subscribed declarations of conformity (*actas de conformidad*) for the regularization of the following periods and taxes:

- (i) Corporate Income Tax corresponding to financial years ended on 30 September 2010, 2011 and 2012 of the tax group in Spain, of which the Company is the parent entity;
- (ii) Value Added Tax and withholdings in relation to Natural Persons Income Tax and Non Resident Income Tax corresponding to taxation periods 2011 and 2012.

The settlement contained in these declarations do not determine (i) any payment by the Company or by any of its subsidiaries; or (ii) an increase in the amounts to be paid in following years. Finally, no infringements have been observed, so in practice sanctions can be discarded in the framework of this tax audit.

In the absence of communication to the contrary by the competent body, these declarations will become final in one-month period since its subscription, bringing the tax audit to an end.

This is hereby notified for the appropriate purposes.

In Madrid, on 25 November 2016

Parques Reunidos Servicios Centrales, S.A.