

STATEMENT OF GROUP TAX STRATEGY

Introduction

AECOM's ("AECOM", "the Company" or "we") global business activities subject the enterprise to a wide variety of tax laws. Where applicable, we are responsible for paying corporate income taxes, withholding taxes, employer related taxes, transfer taxes (including stamp duties), customs and excise duties, and other taxes. In addition, we collect taxes and social security contributions from employees and pay these to the relevant fiscal authorities along with indirect taxes such as sales and use taxes, value added tax, and goods and services tax.

AECOM's tax strategy is to comply with all applicable tax laws, pay the correct amount of tax, on time and according to where value is created within the normal course of business and pursue transparency in both method and outcome.

This tax strategy applies to AECOM and its global wholly owned subsidiaries or subsidiaries for which AECOM is the ultimate parent entity and governs our approach to taxation in all jurisdictions in which we operate, including the UK and Australia.

We regard our tax strategy as a critical element of our goal to develop our business in a sustainable, responsible, and socially inclusive way. In the context of this tax strategy, AECOM supports the following tax principles which govern how our tax affairs are managed:

1. Tax Planning

We structure our affairs in a tax-efficient manner that supports our business and reflects commercial and economic activity. We do not engage in artificial tax arrangements. We maintain a strict zero-tolerance approach to tax evasion in all aspects of our business. We adhere to relevant tax law, and we seek to minimize the risk of uncertainty or disputes. We conduct transactions between AECOM group companies on an arm's-length basis and in accordance with current OECD principles. Tax incentives and exemptions are sometimes implemented by governments and fiscal authorities to support investment, employment, and economic development. Where they exist, we seek to apply them in the manner intended. We establish entities in jurisdictions suitable to hold our overseas investments, giving consideration to our business activities, the prevailing regulatory environment available, and as appropriate in line with joint venture requirements.

2. Relationships with Governments

We seek to build and sustain relationships with governments and fiscal authorities that are constructive and based on mutual respect. We engage and work collaboratively wherever possible with fiscal authorities to minimize and resolve disputes and to achieve early agreement and certainty of tax treatment. We occasionally engage with governments on the development of tax laws either directly or through trade associations and other similar bodies as appropriate.

3. Transparency

We support the principle of greater transparency and the increased understanding of tax systems as we believe these objectives build public trust and confidence in our tax systems worldwide. We file our country-by-country report with the US Internal Revenue Service and comply with the new public country-by-country requirements in all relevant jurisdictions.

4. Tax Risk Management

AECOM manages tax risk as part of our broader enterprise risk management framework, recognizing that tax risk can give rise to financial, compliance and reputational impacts. We maintain governance and control processes designed to identify, assess, and manage tax risks arising from our global operations and the delivery of projects to clients across multiple jurisdictions.

Given the cross-border nature of many of our activities, project teams are required to follow internal approval processes and obtain input and approvals from relevant stakeholders, where arrangements may create or increase tax risk (for example, where work, people, or contractual obligations span more than one jurisdiction). Dedicated tax resources operate globally to analyse emerging risks, monitor compliance, and provide guidance to the business.

Tax risk is managed through a combination of preventative controls, monitoring and escalation procedures that form part of AECOM's internal control environment. Routine tax matters are addressed through established controls and processes, and more significant matters (due to complexity, or potential impact) are escalated as appropriate for review.

AECOM uses various measurements to determine the efficiency of tax risk management such as, level of uncertain tax positions, magnitude of audit adjustments, assessed penalties, and other similar measurements, which may be disclosed for financial statement reporting.

In AECOM, we do not have a fixed quantitative threshold for acceptable tax risk. Instead, we assess tax risk on a case-by-case basis taking into account the relevant facts and circumstances of each transaction, balancing the materiality of the risks, the potential benefits, and the long-term interests of our stakeholders. Our experienced tax teams identify and evaluate areas of uncertainty and ensure that decisions are consistent with our overall governance framework and commercial objectives. Where appropriate, we seek advice from external professional advisers and engage with relevant governments and fiscal authorities to clarify tax treatment and resolve uncertainty.

5. Governance

Our business is governed by a Board of Directors, which is committed to ensuring that AECOM meets its business and financial objectives. The Board of Directors has overall responsibility for governance, risk management, and decisions made in relation to tax.

The Board of Directors is fully supported by the Chief Financial Officer and Senior Vice President of Tax who ensure that AECOM's tax strategy is followed. Together they are responsible for all taxes that affect the business, including taxes arising in the context of commercial transactions. The Senior Vice President of tax is supported by Specialist and Regional Tax Directors, who head teams of qualified experienced tax professionals. AECOM's Tax Directors regularly discuss and report significant tax matters and updates to the Senior Vice President of tax, the Chief Financial Officer, and the Corporate or local Board of Directors as appropriate. We maintain robust, professional tax and finance departments to manage the day-to-day administration of tax compliance obligations.

Additionally, we secure the assistance of reputable external tax advisors as necessary, and in particular where tax law is complex, changing, where we are commencing operations in a new country or where there is organizational restructuring.

UK Specific Provision

This document is consistent with and meets the obligations of Schedule 19 (Paragraph 19) to the UK Finance Act 2016.

In the UK, AECOM is subject to HM Revenue & Customs' ("HMRC") Business Risk Review process, through which we have regular meetings with HMRC. Our interactions with HMRC are open, transparent, and constructive. We provide the information necessary to enable HMRC to understand our operations and evaluate our tax risks. We proactively disclose information to HMRC on relevant transactions and business developments where these may be material or give rise to important UK tax considerations or uncertainties.

Our statement of global tax strategy is reviewed annually and any amendments approved by the Senior Vice President of Tax, Chief Financial Officer and Board of Directors where appropriate. It was last approved on 30 September 2026 by the Chief Financial Officer.