

## STATEMENT OF GROUP TAX STRATEGY

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### Introduction

AECOM's 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 tax laws, pay the correct amount of tax, according to where value is created within the normal course of business and pursue transparency in both method and outcome. It is notable that many countries in which AECOM operates have enacted Pillar 2 rules in line with the OECD/G20 BEPS 2.0 initiative. FY25 is the first year the Pillar 2 rules apply to AECOM, and processes and systems are being put in place for AECOM to deal with the related obligations and compliances in all relevant countries.

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 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 in order 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 resolve disputes and 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.

#### 4. Tax Risk Management

There continues to be focus on tax risk and the associated reputational risk. AECOM implemented risk management control systems in response to potential damage that reputational risk can have on the brand. Those systems measure various business risks which includes tax risk associated with AECOM's delivery of projects to clients globally.

AECOM operates in many countries worldwide with project teams from various sources. Those project teams are required to seek approval when their project crosses borders, potentially increasing tax risk. Risk management groups monitor projects after approval to ensure compliance with local law. Dedicated resources, globally, analyze, monitor, and ensure compliance with local tax laws.

Following AECOM's risk management protocols is part of our internal control processes. We identify, assess, and manage tax risks appropriately. AECOM encourages the use of a sustainable global organizational strategy to reduce tax risk. 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.

#### 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 Head of Global 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. 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, or where we are commencing operations in a new country.

We review and update our statement of global tax strategy annually. It was last approved on 23<sup>rd</sup> September 2024 by the Chief Financial Officer.