

GHD Group

Board Statement – Tax Policy

Our approach to tax

GHD is committed to contributing to society in all aspects, including meeting all our tax responsibilities. GHD strives to be open and transparent in detailing our approach to tax to our stakeholders, internal and external.

Strategy

The objectives for our GHD tax policy are to:

- be compliant with all applicable tax laws and regulations in all jurisdictions in which GHD operates, ensuring a high standard of integrity (including paying the right amount of tax in accordance with local tax rules and regulations); and
- deliver and/or preserve shareholder value in relation to GHD's business within the bounds of local tax laws and in line with commercial substance of the business, as a responsible taxpayer.

This policy applies to all matters relating to the management of GHD's tax affairs.

Information about GHD's tax position including tax expense can be found in the GHD Group's annual consolidated financial statements, which are lodged with the Australian Securities and Investments Commission (ASIC).

Governance model

GHD is committed to meeting high standards of governance, safety and performance through clearly defined roles and responsibilities for the Board of Directors, the Enterprise Leadership Team and the broader management team.

As part of this model, the Board is responsible for overall governance and the establishment of GHD's strategic direction. It also determines the company's core purpose, values, risk appetite and policies.

The Board has adopted a governance model – an appropriate structure of policies, management and compliance systems – to enable objectives to be set, strategies to be implemented and performance to be monitored on a continuous basis.

Responsibility

This policy, overseen by the Global CFO, is reviewed biennially and where changes are made, is submitted to the Board of Directors for continued ratification. The Board has delegated responsibility for monitoring compliance with this policy to the Board Audit Committee. Management is responsible for designing and implementing risk management and internal controls in relation to tax risk governance.

Tax risk management

The corporate governance principles also guide GHD's approach to its tax compliance, reporting and payment obligations. As part of its overall commitment to corporate governance, GHD maintains a tax risk management standard which sets out the roles and responsibilities for tax, board reporting obligations and record keeping. For material transactions or risks where there is significant uncertainty or complexity arising from the application of tax laws, external advice may be sought.

Strategic tax management

In structuring our commercial activities, we will consider, among other factors, the tax laws of the countries within which we operate with a view to delivering value on a sustainable basis for our shareholders, whilst ensuring a high standard of integrity and acting as a responsible taxpayer. Any strategic tax decision made will have commercial and economic substance and will have regard to the potential impact on our reputation and broader goals. We will not undertake strategic decisions that are contrived or artificial.

Revenue authority engagement

Consistent with GHD's tax governance policy, GHD strives to be transparent and collaborative with all revenue authorities. GHD deals with revenue authorities in an open and co-operative manner in relation to all our tax affairs.

Ian Fraser
Chair

November 2025

Jim Giannopoulos
Chief Executive Officer

GHD Group Limited ACN 118 062 258 – approved by the Board of Directors 7 November 2025.
This statement complies with the UK disclosure requirement under Schedule 19 of the UK 2016 Finance Act.