

TETRA TECH UK HOLDINGS LIMITED

TAX STRATEGY FINANCIAL YEAR 2025¹,

Overriding principle

We² are committed to ensuring that tax is properly considered so that we comply with all relevant tax laws and regulations. We seek to ensure that our taxes are managed with a high degree of integrity and that we pay the right amount of tax in the jurisdictions in which we operate.

Risk management and governance

We manage our tax risk as follows:

- **Simplicity and certainty** – as part of a multinational group our tax affairs are complex, and the application of tax regulations may be uncertain which leads to risk. We mitigate this risk by seeking to simplify, where possible, transactions and processes. We reduce uncertainty through careful consideration of the regulations, taking professional advice and maintaining a regular and open dialogue with tax authorities, including HMRC, where appropriate.
- **Resources and processes** – Tetra Tech undertakes its activities through operating units that comprise a number of legal entities operating in multiple jurisdictions. Each operating unit mitigates tax risk by having appropriate staff and processes and the support of the Corporate Tax team
- **Monitoring** - day to day responsibility for UK tax sits with the operating unit and UK corporate finance teams, UK payroll team and the UK tax team. Tax risk is monitored regularly by the Corporate Tax team and, if individual risks are material enough, escalated to the senior management team in the United States. Corporate Tax considers the tax impact of all major transactions around the group including acquisitions, business in new territories, taxable presence, reorganisations and financing. There is a weekly tax meeting with the Group Chief Financial Officer to provide regular updates. The Audit Committee formally reviews the Group's tax affairs including consideration of tax risk four times a year

Attitude to tax risk and planning

We structure our operations and transactions in a way that aligns with commercial and economic activity and considers all relevant factors including taxation. We use tax reliefs and incentives such as Research and Development tax credits where available and we utilise them in the manner intended. We do not seek to undertake contrived or artificial transactions or those without economic or commercial substance

Dealings with tax authorities

We work with tax authorities including HMRC, in a collaborative, transparent and timely manner and in respect of disputed matters seek early agreement and certainty.

¹ As required in the UK by para 16(2) Schedule 19 Finance Act 2016

² Tetra Tech UK Holdings (Company no 05909611) and all its subsidiaries