Taxes Paid Report

Year ended 31 December 2025

AMPOL LIMITED
ACN 004 201 307

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ALEXANDRIA NSW 2015

Tax reporting by Ampol

Ampol Limited (Ampol) understands the importance of tax transparency and its essential role in building community confidence in our tax systems. Fair and equitable tax systems underpin governments and the sustainable delivery of needed infrastructure and services. Ampol has been voluntarily reporting information about its taxes every year since 2013 and is a signatory to the Australian Tax Transparency Code register.

Information about Ampol's tax position for the year ended 31 December 2025 is or will be publicly available via the following publications:

	2025 Annual Report	2025 Taxes Paid Report	2025 Public Country-by-Country (CbC) Report	2025-26 Report of Entity Tax Information
Scope	Ampol Limited and its controlled entities	Ampol Limited and its controlled entities	Ampol Limited and its controlled entities	Ampol Limited Australian tax consolidated group
Details disclosed	• Income tax expense • Current tax provision • Deferred tax balances • Tax accounting policies	• Total taxes contributed across all tax types • Effective tax rate • Approach to tax • International related party dealings summary	• The names of each entity in the CbC reporting group • On a country-by-country basis: – Main business activities – Number of employees – Revenue from unrelated parties – Revenue from related parties – Profit/loss before income tax – Book value of tangible assets – Income tax paid – Income tax accrued for current year and reason for differences to tax calculated on profit at the statutory tax rate • A description of the CbC reporting group's approach to tax	• Total income (revenue) • Taxable income • Australian income tax payable
Publication date	23 February 2026	31 August 2026	Expected early 2027	Expected mid 2027
Publishing organisation	Ampol	Ampol	ATO	ATO
Link	Via www.ampol.com.au	N/A	Via www.data.gov.au	Via www.data.gov.au

Overview

This Taxes Paid Report has been prepared for Ampol Limited and its controlled entities for the year ended 31 December 2025. It has been prepared in line with the reduced reporting requirements of the Australian Voluntary Tax Transparency Code (VTTC)[1] for an entity that is a 'Public CbC reporter'. The reporting requirements are reduced in recognition of the substantial information covered and made publicly available under the mandatory CbC reporting framework.

A 'Public CbC reporter' for VTTC purposes is a 'CbC reporting parent' as defined under the *Income Tax Assessment Act 1997*.

Ampol is a 'CbC reporting parent' and for the year ended 31 December 2025 has complied with its public CbC reporting requirements under the *Tax Administration Act 1953*. Ampol will submit a Public CbC report to the Australian Taxation Office (ATO) for the year ended 31 December 2025 by its due date of 31 December 2026.

This Taxes Paid Report has been approved by the Ampol Audit Committee on behalf of the Board.

1. Voluntary Tax Transparency Code, published by the Board of Taxation, October 2025

Total tax contribution

How we report

The table shows total taxes paid and collected by Ampol and its controlled entities during FY2025.

Amounts have been disclosed based on cash paid or received.

The amount of tax paid by Ampol year-on-year is influenced by several factors including:

- volume and price of petroleum products purchased, sold and used;
- financial performance;
- salary and wages paid;
- asset purchases and sales; and
- timing of tax instalment payment dates in the countries in which we operate.

Total taxes paid by Ampol for the year ended 31 December 2025

Millions of dollars ($A)	Total	Australia	New Zealand	Singapore	US
Income tax		(33.5)	(21.3)	17.8	(1.1)
Fuel taxes		5,979.3	1,016.7	0.0	(0.3)
Carbon taxes[2]		4.2	325.5	0.0	1.0
Other taxes and duties		64.6	1.2	0.0	0.1
Total taxes paid	7,354.2	6,014.6	1,322.1	17.8	(0.3)
GST/VAT		1,798.8	(4.4)	(1.0)	0.0
Withholding of employee income tax		158.9	26.0	0.0	0.8
Other withholding taxes		1.0	0.3	0.0	0.0
Total taxes collected on behalf of others	1,980.4	1,958.7	21.8	(0.9)	0.8
Total taxes in each country		7,973.3	1,343.9	16.9	0.5
Total taxes contributed	9,334.6				

A$9.3 billion
FY2025

~85%
contributed in Australia
~14%
contributed in New Zealand

+A$43 billion
over 5 years

+A$331 million
in carbon taxes included

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2. Includes carbon pricing in the form of carbon taxes as well as units/credits purchased under Emission Trading Systems such as New Zealand's Emission Trading Scheme (ETS), the US Renewal Identification Number (RIN) market to settle carbon related obligations and offset emissions and Australian Large-scale Generation Certificates (LGC).

Effective tax rate

How we report

Ampol calculates its effective tax rate as income tax expense divided by statutory accounting profit.

Global effective tax rate

Millions of dollars (A$)	2025
Total income tax (expense)	(41.6)
Profit before income tax	178.2
Effective tax rate	23.3%

Ampol's global effective tax rate is calculated for its worldwide accounting consolidated group.

Ampol is subject to tax at the statutory tax rates applicable to the countries in which it operates, being Australia (30%), New Zealand (28%), US (21%) and Singapore (0-17%).

Australian effective tax rate

In addition to paying tax in Australia on the profits of its Australian operations, Ampol also pays tax in Australia on certain profits earned by its Singaporean operations.

As Ampol's Australian tax expense is calculated on a statutory profit base that is broader than that of its Australian operations, this results in an effective tax rate for Australia that is not meaningful. Refer to Ampol's 2025 Public CbC Report for further information.

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Approach to tax

How we report

Ampol reporting on its approach to tax is consistent with the GRI 207-1 global standards. This aligns with Ampol's reporting requirements under Australia's public CbC reporting regime.

Summary

The Ampol Tax Policy describes Ampol's principled approach to the management of its tax affairs. The Board of Ampol Limited formally reviews and approves the Ampol Tax Policy on a biennale basis. The last review was conducted in June 2026.

The Ampol Tax Policy is one of several corporate governance policies at Ampol. Further details about Ampol's corporate governance framework can be found in its Corporate Governance Statement. Consistent with that framework, Ampol's approach to tax is aligned with the broader organisational goals and values of Ampol.

> *"We, the members of the Board of Directors (Board) of Ampol Limited (Ampol or the Company), are committed to acting lawfully, ethically and responsibly, and this plays a critical role in our success as an organisation and our ability to generate shareholder value."*[3]

First and foremost, Ampol fundamentally seeks to comply with the relevant tax laws in all jurisdictions in which it operates. This benchmark underpins the remaining guiding principles set out in the Ampol Tax Policy and how the policy is implemented across Ampol through operating standards and procedures.

Engagement with Tax Authorities

Ampol pursues co-operative and open relationships with the tax authorities in the countries in which it operates. As one of the largest Trans-Tasman integrated fuel suppliers, Ampol has regular engagement with the ATO and New Zealand's Inland Revenue Department (IRD) through its participation in review programs and other products and channels available (e.g. private and class rulings). In addition, Ampol participates in industry forums.

Ampol's tax affairs are routinely reviewed on an annual basis by the ATO, IRD and the Internal Revenue Authority of Singapore.

3. Ampol's Corporate Governance Statement 2025, p1 https://www.ampol.com.au/92234edc-1a7b-47a5-a7b8-0449eb807361

International Related Party Dealings summary

Overview

Ampol's integrated value chain spans its operations across Australia, New Zealand, Singapore and the US, giving rise to international related party dealings.

These dealings are undertaken on arm's length basis in accordance with OECD Guidelines and the relevant transfer pricing rules.

Key International Related Party Dealings for the year end 31 December 2025

Summary of the nature of dealings	Countries in which the related parties are located
Sale of refined products and crude oil	Singapore > Australia Australia > Singapore Singapore > New Zealand US > Singapore
Sale of NZ ETS units	Australia > New Zealand
Derivatives (commodity, FX)	Australia <>Singapore Australia <> New Zealand Singapore <> New Zealand Singapore <> US
Provision of loans	Australia >Singapore Australia > New Zealand Australia >US
Provision of services	Australia <>Singapore Australia <> New Zealand Australia >US Singapore >US Singapore <> New Zealand

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