

This tax strategy applies to Atlassian Corporation Limited and its UK subsidiaries ("Atlassian") for the financial year ended 30 June 2025. This should be read in conjunction with the Atlassian Global Tax Policy, available on our Investor Relations website.

This tax strategy is being published to comply with the duty under paragraph 16(2) Schedule 19 of the UK Finance Act 2016.

Tax Management Objectives and Scope

Atlassian aims to maintain alignment between global tax strategy, company strategic objectives, tax policy, compliance and tax risk management procedures. The Atlassian Tax Team regularly assesses and manages tax risks, aiming to mitigate potential exposures and uncertainties. The objectives are to ensure that Atlassian:

- Identifies, assesses, controls and reports tax risks;
- Complies with the letter and intent of all prevailing tax laws;
- Complies with all tax obligations, including filings and payments;
- Maintains documented policies and procedures in relation to tax risk management;
- Maintains the integrity of our tax data, compliance and reporting systems;
- Maintains a constructive relationship with HMRC and proactively engages with tax authorities should the need arise to discuss, and facilitate the timely resolution of, material tax matters; and
- Protects its reputation in relation to tax matters.

This tax strategy is applicable to all UK taxes payable and reportable, including but not limited to:

- Corporate income tax (including global minimum taxes, transfer pricing, taxes on capital gains and withholding taxes);
- Indirect taxes such as VAT;
- Employment and payroll taxes;
- Property taxes; and
- Transfer taxes such as stamp duty.

Managing tax risk and approach to tax planning

Atlassian ensures that, as a minimum, the tax position adopted with regard to particular issues or transactions is more likely than not to be upheld. Atlassian may engage external tax advisors as part of managing its tax risks. All external tax advice is reviewed by the appropriate Atlassian Tax Team members, to ensure any tax risks identified and the approaches to address them are complete and accurate, and aligned with this Policy and Atlassian's values, business strategy and commercial objectives.

Governance, roles and responsibilities

The Global Head of Tax holds the responsibility for both implementing and upholding this policy. The Global Head of Tax is also tasked with reporting on tax risk and compliance issues to the Audit Committee of the Board of Directors of Atlassian Corporation, Atlassian's ultimate parent company entity ("Audit Committee"), as well as providing assurance on the effectiveness of tax controls.

The Audit Committee provides oversight to Atlassian's tax risk policy. Day-to-day responsibility for the management of Atlassian's tax affairs is delegated by the CFO to the Global Head of Tax. The Global Head of Tax is supported by a team of qualified in-house tax and finance professionals. The Atlassian Tax Team

collaborates closely with other departments within Atlassian to ensure a cohesive and integrated approach to tax management.

Working with HMRC

Atlassian seeks to maintain a positive, transparent and constructive relationship with HMRC, and engages proactively to discuss, and facilitate the timely resolution of material tax matters. Atlassian seeks to:

- Provide timely responses to any queries;
- Engage with HMRC, where appropriate, to seek comfort before adopting a tax position; and
- Be considered by HMRC as having robust tax governance arrangements.