

Jacobs

AUDIT COMMITTEE CHARTER

Purpose

The Audit Committee is appointed by the Board of Directors (the "Board") to assist the Board in monitoring (1) the integrity of the financial statements of the Company, (2) the independent auditor's qualifications and independence, (3) the performance of the Company's internal audit function and independent auditors, and (4) the compliance by the Company with legal and regulatory requirements.

The Audit Committee shall prepare the report required by the rules of the Securities and Exchange Commission (the "Commission") to be included in the Company's annual proxy statement.

Committee Membership

The Audit Committee shall consist of no fewer than three members. The members of the Audit Committee shall meet the independence and experience requirements of the New York Stock Exchange (the "NYSE"), Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended (the "Exchange Act") and the rules and regulations of the Commission, including the requirement that each member of the Audit Committee shall be financially literate and at least one member of the Audit Committee shall have accounting or related financial management expertise, both as the Board interprets such qualifications in its business judgment. At least one member of the Audit Committee shall be an "audit committee financial expert" (as defined by the Commission) as determined by the Board in its business judgment. One member of the Audit Committee may satisfy both qualifications. Audit Committee members shall not simultaneously serve on the audit committees of more than two other public companies, unless the Board has determined in its business judgment that such simultaneous service would not impair the ability of such member to effectively serve on the Audit Committee.

The members of the Audit Committee shall be appointed annually by the Board on the recommendation of the Nominating and Corporate Governance Committee. One member of the Audit Committee shall be appointed as its Chair by the Board. Audit Committee members may be replaced by the Board at any time. An Audit Committee member may resign by giving written notice to the Board and may resign Audit Committee membership without resigning from the Board.

Meetings

The Audit Committee shall meet in person or virtually (or by similar means where all participants can hear each other and participate), as often as it determines necessary, but not less frequently than quarterly. In addition, the Committee shall meet annually to discuss the annual report, proxy statement and audited financial statements for the fiscal year.

Meeting agendas shall be the responsibility of the Chair, with input from committee members and management. The Audit Committee shall meet periodically (and in any event at least once a year) in separate executive sessions with management (including the chief financial officer, chief executive officer, chief accounting officer, chief information officer, chief information security officer, general counsel and chief compliance officer), the internal auditors and the independent auditor, and have such other direct and independent interaction with such persons from time to time as the members of the Audit Committee deem appropriate. The Audit Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Audit Committee or to meet with any members of, or consultants to, the Audit Committee. The Chair shall preside at each meeting. In the event the Chair is not present at a meeting, the Audit Committee members present at that meeting shall designate one of its members as the acting chair of such meeting. Written minutes of each meeting, in the form approved at the immediately following meeting, shall be duly filed in the Company records. A majority of members of the Audit Committee shall constitute a quorum.

Committee Authority and Responsibilities

The Audit Committee shall have the sole authority to appoint or replace the independent auditor (subject, if applicable, to shareholder ratification). The Audit Committee shall be directly responsible for the compensation and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent auditor shall report directly to the Audit Committee.

The Audit Committee shall pre-approve all auditing services, internal control-related services and permitted non-audit services (including the range of fees and terms thereof) to be performed for the Company by the independent auditor, subject to the *de minimis* exception for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act that are approved by the Audit Committee prior to the completion of the audit. The Audit Committee shall review and discuss with the independent auditor any documentation supplied by the independent auditor as to the nature and scope of any tax services to be approved, as well as the potential effects of the provision of such services on the auditor's independence. The Audit Committee has delegated to the

Audit Committee Chair the authority to pre-approve any non-material changes to any non-audit-related services previously approved by the Audit Committee to be performed by the independent auditor, and the Chair shall report to the Audit Committee all such changes on non- audit-related work at the next Audit Committee meeting.

The Audit Committee shall have the authority, to the extent it deems necessary or appropriate, to retain independent legal, accounting or other advisors. The Company shall provide necessary or appropriate funding, as determined by the Audit Committee, for payment of compensation to the independent auditor for the purpose of rendering or issuing an audit report or performing other audit, review or attest services for the Company and to any advisors employed or retained by the Audit Committee, as well as funding for the payment of ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties. In discharging its oversight role, the Audit Committee is empowered to form and delegate authority to subcommittees as it deems appropriate in its sole discretion and to investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the Company.

The Audit Committee shall make regular reports to the Board and such additional reports and recommendations to the Board as the Audit Committee may see fit within the scope of its functions. The Audit Committee shall annually review the Audit Committee's own performance and the adequacy of the Audit Committee Charter.

The Audit Committee, to the extent it deems necessary or appropriate, shall:

Financial Statement and Disclosure Matters

1. Meet to review and discuss with management and the independent auditor the annual audited financial statements, including disclosures made in management's discussion and analysis, and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.
2. Meet to review and discuss with management and the independent auditor the Company's quarterly financial statements prior to the filing of its Form 10-Q, including disclosures made in management's discussion and analysis and the results of the independent auditor's review of the quarterly financial statements.
3. Review and discuss with management and the independent auditor significant financial reporting issues and risks relating to the Company's financial statements and the judgments made in connection with the preparation of the financial statements, including any significant changes

in the Company's selection or application of accounting principles.

4. Review and discuss with management and the independent auditor any major issues as to the adequacy of the Company's internal controls and internal control environment, any special steps adopted or undertaken in light of material control deficiencies, and the adequacy of disclosures about changes in internal control over financial reporting.
5. Review and discuss with management (including the senior internal audit executive) and the independent auditor the Company's internal controls report and the independent auditor's attestation report prior to the filing of the Company's Form 10-K.
6. Review and discuss quarterly reports from the independent auditors on:
 - (a) all critical accounting policies and practices to be used and the application of such policies and practices;
 - (b) all alternative treatments of financial information within U.S. generally accepted accounting principles (GAAP) that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and
 - (c) other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.
7. Discuss with management the Company's earnings press releases, including the use of "*pro forma*" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts, rating agencies, or other external parties. Such discussions may be general (consisting of discussing the types of information to be disclosed and the types of presentations to be made), and each earnings release or each instance in which the Company provides earnings guidance need not be discussed in advance.
8. Discuss with management and the independent auditor the effect of regulatory and accounting initiatives, including proposed accounting standards issued by the Financial Accounting Standards Board or the Securities and Exchange Commission, and review any correspondence from the Company to regulators regarding such initiatives or proposals.

9. Proactively engage with management and the independent auditor in the implementation of new accounting standards, including assessing whether sufficient time and resources have been devoted to develop sound accounting policies and whether appropriate controls and procedures have been established for the transition to the new standards.
10. Review the effect of any off-balance sheet structures on the Company's financial statements.
11. Discuss with management the Company's policies with respect to risk assessment and risk management, including guidelines and policies relating to such matters, as well as the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.
12. Discuss with the independent auditor the matters required to be discussed by Statement on Auditing Standards No. 114 relating to the conduct of the audit, including any audit problems or difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, any significant disagreements with management, and any accounting adjustments that were noted or proposed by the auditor but were "passed" as immaterial or otherwise.
13. Review and discuss the adequacy and effectiveness of the disclosure controls and procedures with the auditor, internal audit and management.
14. Review disclosures made to the Audit Committee by the Company's CEO and CFO during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company's internal controls.

Oversight of the Company's Relationship with the Independent Auditor

15. Be directly responsible for the appointment (subject, if applicable, to shareholder ratification), compensation, retention, and oversight of the work of the independent auditor.
16. Before the engagement of an independent auditor and at least annually thereafter, review and discuss with the independent auditor the independent auditor's written communications to the Audit Committee regarding the relationships between the auditor and the Company that, in the auditor's professional judgment, may reasonably be thought to bear

on its independence and review the independent auditor's written affirmation to the Audit Committee that the auditor is independent.

17. Review and evaluate the lead partner of the independent auditor team. In making its evaluations, the Audit Committee should take into account the opinions of management and the Company's internal auditors (or other personnel responsible for the internal audit function).
18. Obtain and review a report from the independent auditor at least annually regarding: (a) the independent auditor's internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditor, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the independent auditor; (c) any steps taken to deal with any such issues; and (d) all relationships between the independent auditor and the Company. Evaluate the qualifications, performance and independence of the independent auditor, including considering whether the independent auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the auditor's independence, taking into account the opinions of management and internal auditors. The Audit Committee shall present its conclusions with respect to the independent auditor to the Board.
19. Oversee the rotation of the audit partners as required by law. Consider whether, in order to ensure continuing auditor independence, it is appropriate to adopt a policy of rotating the independent auditing firm on a regular basis.
20. Discuss with the independent auditor material issues on which the national office of the independent auditor was consulted by the Company's audit team.
21. Review policies for the Company's hiring of employees or former employees of the independent auditor.
22. Engage in a dialogue with the independent auditor prior to the audit on the responsibilities of the auditor in relation to the audit, terms of the audit engagement, overview of the overall audit strategy, staffing and timing of the audit, and observations arising from the audit that are significant to the financial reporting process and remain engaged in dialogue with the independent auditor throughout the audit process.

23. Prior to the issuance of the auditor's report, discuss with the independent auditor and management the critical audit matters proposed to be included in the auditor's report, including the nature of each identified critical audit matter, the auditor's basis for identifying a matter as a critical audit matter and how each such identified matter will be described in the auditor's report.

Oversight of the Company's Internal Audit Function

24. Review the internal audit department's responsibilities, plan, budget and staffing, and any recommended changes in the planned scope of the internal audit.
25. The internal audit function shall report to the Audit Committee. Review the appointment and replacement of the senior internal auditing executive.
26. Review the significant reports, or summaries thereof, to management prepared by the internal audit department and management's responses to any significant issues raised in such reports.

Compliance Oversight Responsibilities

27. Obtain assurance from the independent auditor that the audit of the Company's financial statements was conducted in a manner consistent with Section 10A of the Exchange Act, which sets forth certain procedures to be followed in any audit of financial statements required under that Act.
28. Obtain reports from management and the Company's senior internal auditing executive regarding compliance by the Company and its subsidiary/foreign affiliated entities with applicable legal requirements and the Company's Code of Business Conduct and Ethics. Review reports and disclosures of material insider and related party transactions approved by the Nominating and Corporate Governance Committee. Advise the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Company's Code of Business Conduct and Ethics.
29. Review and discuss with management and the independent auditor any accounting restatement to determine if such accounting restatement of the Company's financial reports was the result of the Company's material noncompliance with any financial reporting requirement under U.S. securities laws and would constitute an accounting restatement in accordance with Rule 10D-1 of the Exchange Act and/or the listing standards of the NYSE. Following such review, the Committee shall inform

the Human Resource and Compensation Committee of its determination whether an applicable accounting restatement did or did not occur. In reviewing and making such determination, the Committee shall be entitled to rely on representations of management, accounting experts and/or other advisors engaged by the Committee.

30. At least annually, meet with the chief compliance officer in executive session to discuss the chief compliance officer's perspective as to the Company's hotline management processes and program resourcing and any other topics determined by the Committee.
31. Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
32. Discuss with management and the independent auditor any correspondence with regulators or governmental agencies, including any comment letters from the Securities and Exchange Commission, and any published reports that raise material issues regarding the Company's financial statements or accounting policies.
33. Discuss with the General Counsel legal matters that may have a material impact on the financial statements or the Company's compliance policies and internal controls and any material reports, inquiries or correspondence received from regulators or government agencies which raise material issues regarding the financial statements or accounting policies.

Sustainability-Related Responsibilities

34. In coordination with the Sustainability and Risk Committee, review controls and processes over material public disclosures related to sustainability, including periodically discussing with management the Company's internal procedures and controls related to the Company's key sustainability -related external disclosures, including any assurance or verification being provided by the independent auditor or other third party with respect to such disclosures. For the avoidance of doubt, this may be done generally and the Audit Committee need not review or discuss in advance each internal procedure or control related to the Company's sustainability-related external disclosures.

Cybersecurity Responsibilities

35. Oversee risks posed by cybersecurity threats to the integrity of the Company's financial systems and compliance with cybersecurity related disclosures.

The Audit Committee shall perform such other duties and responsibilities as may be assigned to the Audit Committee, from time to time, by the Board and/or the Chair of the Board.

Limitation of Audit Committee's Role

Management is responsible for, among other things, preparing the financial statements and for the overall financial reporting process, including the Company's system of internal controls. Internal audit performs compliance monitoring and audit activities related to the organization's risk management, governance and internal control processes. The independent auditor's responsibilities include auditing the financial statements and expressing an opinion on the conformity of the audited financial statements with GAAP and an opinion regarding the Company's internal control over financial reporting. While the Audit Committee has the responsibilities and powers set forth in the Audit Committee Charter, it is not the duty of the Audit Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with GAAP, applicable rules and regulations.