

Optiver  
UK Tax Strategy

Optiver UK Limited  
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# 1 Introduction

This UK Tax Strategy covers all UK operations of Optiver and applies to Optiver FX Ltd, Optiver UK Ltd, Optiver Investments UK Ltd and the UK permanent establishments of Optiver Services BV, Optiver US LLC and Optiver Trading US LLC (together referred to as “Optiver UK”). The UK incorporated companies are limited liability companies registered with the Companies House in the United Kingdom and wholly owned by Optiver Holding BV, the ultimate holding company of the Optiver Group.

The management of all of Optiver’s tax related responsibilities and tasks globally, including but not limited to tax risk management, tax advice, tax reporting, transfer pricing, tax compliance, and tax technology is mandated to the Tax Department.

The Tax Department is responsible for all UK taxes including, but not limited to, corporate income taxes, withholding taxes, VAT, PAYE, NIC and transaction taxes.

This document is prepared pursuant to the requirements of Paragraph 19(2) Schedule 19 of the Finance Act 2016 and covers the financial period to 31 December 2025. This UK tax strategy is part of, and falls under, the tax strategy of the Optiver group.



## 2 Tax risk management

Optiver aims for excellent and sustainable tax risk management. Tax risk management encompasses control over a broad range of tax risks relating to compliance, operations, transactions, products, transfer pricing, PAYE/NIC, financial and tax accounting, tax planning and reputation.

The Tax Department aims to keep tax risks within acceptable levels, by embedding tax risk management in the day-to-day operations. As Optiver's business changes, tax risks are assessed expeditiously, and as an integral, systemic, part of Optiver's business development process.

To manage and control tax risks, the Tax Department maintains a Tax Control Framework ("TCF"). The TCF is a set of processes and internal control procedures designed to ensure that Optiver's tax risks are known and controlled. Being "in control" on all tax issues includes being able to detect, document, mitigate, manage and report any relevant tax risk.

External tax advice is generally sought for all material tax risks at the discretion of the Tax Department.

## 3 Tax risk profile

Optiver aims for a low tax risk profile, which means a low-level tax risk appetite and a profile that is prudent, calculated and manageable. Under this profile Optiver will not adopt any positions which are not supported by a credible basis in tax law or which contravene any applicable anti-avoidance provisions.

## 4 Tax planning

Optiver will apply tax planning measures only in support of genuine commercial activity and decisions. External advice may be sought where a new tax risk or opportunity has been identified, or where there is a change in applicable tax laws.

Optiver acts at all times in accordance with all applicable laws and is guided by relevant international standards. Optiver's approach to tax planning is governed by the tax risk profile outlined above.

## 5 Relationship with HMRC

Optiver pursues a respectful, transparent and solid relationship with all stakeholders, including HMRC and other tax authorities.

In meeting its UK tax obligations, Optiver seeks to be transparent and to be fully compliant with all relevant laws and regulations. When filing tax returns, Optiver complies with any proper and reasonable disclosure requirement at first demand and, where necessary, seeks to make corrections or disclosures as soon as reasonably practicable.