

UK Tax Strategy

Clear Street Group Inc. (“CSG” or “the Company”) is a U.S. based global financial technology firm which, together with its subsidiaries (collectively, “the Group”), operates in various jurisdictions globally. CSG operates in the UK through its subsidiaries, Clear Street UK Limited and Clear Street Services UK Limited (together “CS UK”).

This policy sets forth the Group’s UK tax strategy pursuant to paragraph 16(2) of Schedule 19, Finance Act 2016 and compliance with its requirement to publish such UK tax strategy for the current financial year ending 31 December 2025. Each of the Board of Directors of CS UK shall maintain oversight and bear ultimate responsibility for compliance with CS UK’s tax strategy.

The tax strategy covers all applicable UK taxes and duties set out in paragraph 15(1) of Schedule 19, including income tax, corporation tax, PAYE, VAT, stamp duties, customs duties and other relevant taxes.

Governance and risk management

The Group has an in-house tax department, staffed by qualified and experienced tax professionals, who carry out the majority of tax activities for CS UK. The Group also maintains internal procedures and controls designed to support compliance with applicable UK tax laws, withholding and reporting obligations, and transaction tax requirements. Where there is uncertainty or complexity in the application of the tax law, CS UK will seek external advice or clarification from tax advisers as necessary, including tax planning or structuring advice for complex transactions to ensure the appropriate technical positions are assessed and ensure compliance with relevant statutes.

Tax planning

CS UK seeks to enter into transactions and take positions that are appropriately evaluated in accordance with UK tax laws and regulations which are consistent with the Group’s overall tax planning approach. CS UK does not structure any transactions in a way that may be inconsistent or contradictory with such laws and regulations nor will CS UK adopt any tax planning strategies for which there is no business or commercial purpose including, but not limited to, for the purposes of tax avoidance. CS UK, may, however, consider transactions to the extent they give rise to tax efficient outcomes provided they align with overall commercial or business objectives.

Tax risk acceptance

CS UK aims to maintain a low risk profile and keep tax risks at a minimum through effective management and governance, including assistance from external tax advisers when dealing with complex tax matters.

Relationship with hm revenue and customs (“HMRC”)

CS UK strives to maintain a strong and professional relationship with HMRC and other relevant tax authorities with the aim to resolve matters efficiently and effectively through open and transparent dialogue either directly or through our representative advisers. We also ensure

adherence to our tax compliance obligations with timely and accurate submissions of tax returns payments, withholding and reporting obligations where applicable.

Any other relevant information relating to taxation

The Group periodically reviews its tax governance framework to ensure it remains appropriate for the nature and scale of CS UK's activities.

This UK Tax Strategy has been approved by each of the Board of Directors of Clear Street UK Limited and Clear Street Services UK Limited.