

Approved by the Cboe Global Markets, Inc. Board of Directors on
May 14, 2026 for the financial year ending December 31, 2026

Cboe Tax Strategy

Cboe Global Markets, Inc. (“Cboe” or the “Company”) is publishing its tax strategy in accordance with the requirement outlined in Part 2, Schedule 19 of the 2016 UK Finance Act. The Company confirms this strategy is reviewed annually and it applies to all subsidiaries and affiliates of Cboe.

Cboe, a public company incorporated in the United States, is a leading global markets operator with a long history of innovation in equities derivatives. Since launching the world's first listed options exchange in 1973, Cboe has pioneered landmark products, including the introduction of S&P 500® index options and the creation of the VIX® Index, the world's leading gauge of market volatility, reshaping how investors manage risk and access opportunity. Today, Cboe operates derivatives, equities, and FX markets, providing trading, clearing, and investment solutions for customers worldwide.

Cboe is committed to complying with all tax laws in the jurisdictions where it operates, including the UK. As an operator of regulated entities, complying with applicable laws is a fundamental component of Cboe’s business. Compliance for Cboe includes a commitment to filing necessary tax returns, meeting disclosure obligations, paying all required taxes, and claiming deductions and credits when available. Cboe strives to utilize high standards of governance and is mindful of its corporate reputation as it relates to managing its tax affairs. The Company has put in place risk management and compliance methods to help comply with applicable laws and rules.

Approach to Risk Management and Governance Arrangements in Relation to Taxation

Managing tax compliance is increasingly complex. Given the scale of Cboe’s business and volume of tax obligations, risk will inevitably arise. The Company seeks to reduce risk levels by striving to ensure that reasonable care is exercised with respect to tax processes that could materially impact compliance with tax obligations. Cboe strives to allocate tax responsibilities to the appropriate process owners and invests in tax training for its staff and other relevant resources, as deemed appropriate. Cboe maintains risk management, compliance and monitoring policies, procedures and programs that are reasonably designed to help with its compliance with applicable tax laws and rules.

Additionally, Cboe has dedicated staff responsible for compliance, internal audit, and enterprise risk management functions. These policies, procedures and controls are subject to periodic monitoring, auditing, and evaluation practices, as a component of our enterprise risk management framework. We cannot provide assurance that our policies and procedures will always be effective, or that our management, compliance department, risk department, regulatory department and related enterprise risk management framework, including the three

lines of defense approach, and internal audit department would be able to identify any such ineffectiveness.

External advisors are also engaged to help prepare income tax returns and to provide advice when significant changes in legislation occur or when significant uncertainty or complexity arises in relation to the Company's risks. The Cboe Board of Directors has ultimate oversight responsibility for Cboe's tax strategy and compliance.

Audit Committees of Cboe and Cboe's subsidiaries are responsible for the oversight of the monitoring of internal controls and the risk management and compliance methods regarding the Company's tax compliance and tax risk profile.

The Chief Financial Officer has executive responsibility for the management of tax affairs. The Board of Directors, Audit Committees, executive leadership, and tax personnel understand the importance of tax compliance and managing tax risk and strive to conduct business with the same uniform guiding principles.

Attitude Toward Tax Planning

Cboe considers tax planning as part of its overall business strategy. The Company seeks to be efficient in its tax affairs and strives not to engage in any action lacking economic substance whose main purpose is to avoid taxation.

Level of Risk in Relation to Taxation that the Company is Prepared to Accept

Cboe seeks to conduct its affairs to help create value for its shareholders while managing risk to help ensure compliance and the payment of the appropriate amount of tax in the jurisdictions where Cboe operates, including the UK. Internal governance is not prescriptive on the levels of acceptable risk but, in practice, when judgement is necessary it is expected to be documented and, as needed, supported by the advice of external tax advisors. The Cboe Board of Directors is ultimately responsible for oversight of tax risks and what actions are taken to manage those tax risks, considering materiality of amounts and obligations.

Relationship with HMRC

Cboe strives to engage with taxation authorities, including HM Revenue & Customs, with honesty and integrity. Cboe seeks to respond to tax authority inquiries and requests in a timely manner and to achieve a potential resolution of disputed tax matters through appropriate cooperation and engagement.