



Financial Year 31 December 2025

This document is disclosed in accordance with Finance Act 2016, Schedule 19, paragraph 16(2) and applies to IG Group Holdings PLC and all its subsidiaries ("IG" or the "Group"), including all UK subsidiaries ("IGUK").

IG has offices in 18 countries, and clients all over the world. IG is committed to complying with all applicable tax laws, rules, and regulations. IG is also committed to having a professional, transparent, and honest working relationship with tax authorities, including His Majesty's Revenue & Customs ("HMRC").

Governance and risk management

IG is exposed to a variety of tax risks, including compliance, reporting and reputational risks. Within IG's overall risk management framework the Group has a Tax Risk Management Policy which is reviewed and approved by the Audit Committee and Board annually. This policy states that IG has a low appetite for tax risk.

IG's Executive Management manages the day-to-day business of the Group. The Group's Chief Financial Officer ("CFO") has executive responsibility for tax matters. The Group's Global Head of Tax reports to the CFO and has responsibility for IG's day to day tax affairs with the support of the Group's tax team. Tax related matters are presented to the Audit Committee on a regular basis.

The tax team is responsible for monitoring developments to tax laws globally and assessing any impact to IG. The tax team also collaborates with the business to review commercial initiatives ensuring any tax matters are appropriately considered.

IG uses third party providers to assist with the preparation of tax returns as part of a robust end to end compliance process. The Group seeks external tax advice where appropriate, including where tax law is unclear, or subject to varying interpretations.

Attitude to tax planning

The Group's approach to tax planning is that:

- tax planning must only be undertaken in support of commercial transactions;
- the tax outcome should reflect the commercial substance of the transaction and be in accordance with the spirit of applicable tax laws; and
- IG does not undertake tax planning when it does not align with the commercial objectives of the business.

Where considered appropriate, the Group utilises available tax reliefs and incentives.

IG does not offer tax advice to its clients, but the Group does offer tax advantaged products, and does so in line with applicable regulations.

Relationship with HMRC

IG believes it has an open, honest, and transparent working relationship with all tax authorities, including HMRC. IG works closely with HMRC, meeting and communicating throughout the year and providing regular updates on business matters. Where appropriate, IG discusses the anticipated UK tax consequences of material transactions in real time, or in advance of submitting a tax return.

Where relevant, IG will, from time-to-time, collaborate with HMRC and His Majesty's Treasury to provide input to tax policy.