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13 August 2026

Australian Securities and Investments Commission
Ms Vivienne Tannock
Senior Executive Leader, Market Infrastructure
Level 5, 100 Market Street
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ASX Market Announcements Office
ASX Limited
Level 27, 39 Martin Place
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ASX LIMITED – 2026 TAX TRANSPARENCY REPORT

Attached is a copy of the 2026 Tax Transparency Report.

Release of market announcement authorised by:
Audit and Supervision Committee

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Tax Transparency Report 2026

ASX Limited

2026 Tax Transparency Report

Overview

ASX Limited reports under Australia's public country by country reporting requirements. The 2025 income tax year reporting has been completed in accordance with the requirements and is expected to be published by the Australian Taxation Office in October 2026.

This Voluntary Tax Transparency Report (VTTR) covers the year ended 30 June 2026 and has been approved by the Audit & Supervision Committee on behalf of the ASX Limited Board.

In preparing this report, ASX has followed the recommendations in the Board of Taxations Tax Transparency Code (the Code).

Amounts disclosed are in Australian dollars which is ASX's functional currency and references information disclosed in ASX's 2026 Annual Financial Report.

ASX's Tax Policy

ASX maintains a Board approved Group Tax Policy that sets out its approach to tax, governance, risk management and transparency. This approach is aligned with ASX's risk appetite, Enterprise Risk Management Framework, business strategy and role as a listed entity and provider of critical market infrastructure.

ASX adopts a conservative, transparent and low-risk approach to tax. It does not engage in aggressive tax planning, artificial arrangements or transactions inconsistent with the intent of tax law. ASX's approach is underpinned by compliance with applicable laws, consistent tax principles, timely identification and management of tax risks, appropriate use of external advisers and transparent reporting to support stakeholder confidence.

The Group Tax Policy is reviewed at least every two years and updated as required to reflect material changes in ASX's business, operating environment, tax law, regulatory expectations or stakeholder expectations.

ASX's operations are predominantly Australian, with its United States presence immaterial to the Group's overall business activities, financial results and tax profile.

ASX's tax governance, control and risk management

The Board has ultimate responsibility for ASX's tax strategy, governance framework and tax risk appetite. The Audit and Supervision Committee monitors compliance with the Group Tax Policy, while Management implements the Policy, meets tax obligations, manages tax risks and escalates material matters where required.

The CFO reports regularly to the Audit and Supervision Committee on tax results, effective tax rate, timing and permanent differences, tax paid compared with business results, significant transactions, tax risks, governance and material tax developments. Tax risks are recorded and monitored through ASX's enterprise risk systems, with escalation where risks move outside appetite or require Board or Committee attention.

Documented controls, review and approval processes, external advice where appropriate, and periodic tax control attestations support the completeness, accuracy and governance of tax filings.

ASX's approach to tax is set in its Code of Conduct principles, with ethics, integrity and transparency central to its tax governance framework. ASX's group tax policy and tax strategy applies to all taxes, including indirect taxes such as GST, and sets out the tax principles that guide ASX's decision-making, compliance and reporting obligations.

ASX engaged an independent auditor to undertake a governance review of its Australian GST and income tax environment. The review concluded that key controls are designed and operating effectively. ASX remains committed to the ongoing monitoring, periodic review, and continuous improvement of its tax governance framework.

ASX's stakeholder engagement and management of tax matters

ASX maintains open and professional relationships with revenue authorities and engages proactively to support compliance, resolve uncertainty, discuss material transactions and respond to changes in tax law or administrative practice. Material tax matters are considered by Management and escalated through ASX's governance framework where appropriate. For significant transactions or matters involving uncertainty, ASX seeks external tax advice where appropriate.

Where a dispute arises, ASX seeks to maintain an open and constructive relationship with the relevant tax authority to support timely and mutually acceptable resolution.

ASX participates in the ATO's Top 1000 justified trust assurance process, which has included reviews under the Streamlined Assurance Review and the Combined Assurance Review for income tax and GST. Under these reviews, the ATO seeks to obtain assurance that taxpayers are paying the right amount of tax in accordance with Australian tax laws. ASX has maintained a high assurance rating since its first Streamlined Assurance Review in 2017, where the ATO obtained objective evidence to support a high level of assurance over ASX's tax outcomes.

ASX's International Related Party Dealings summary

ASX has immaterial international related party transactions with our offshore US subsidiary and these transactions are disclosed in the International Dealings Schedule lodged with ASX's annual income tax return.

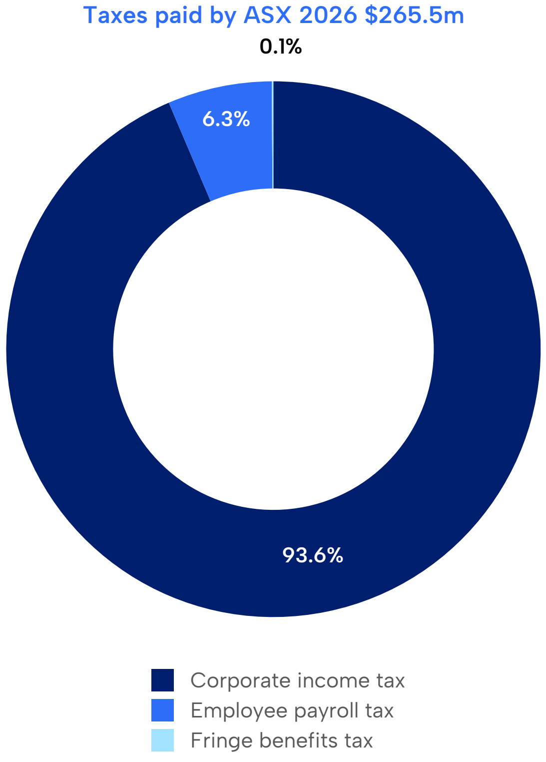
Tax contribution summary

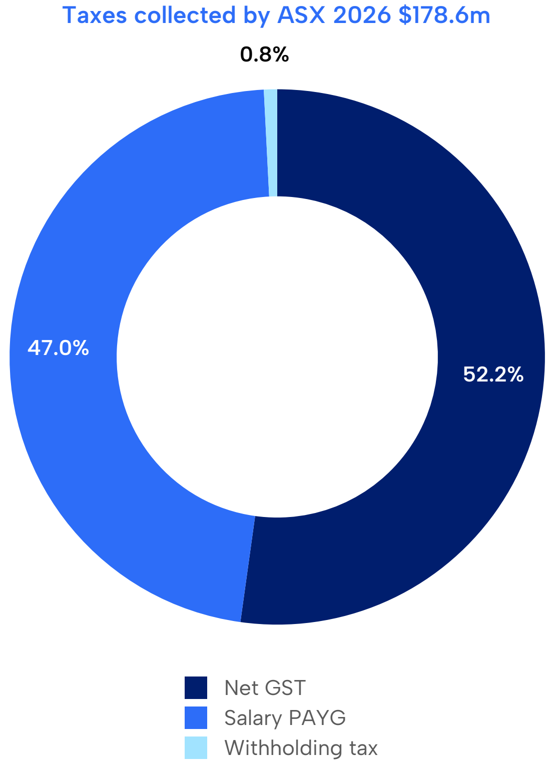
The following table details the type of taxes paid and collected by ASX in 2026.

Taxes paid by ASX mainly consist of corporate income tax, which represents the income tax payable on ASX's taxable income each financial year.

Taxes collected and remitted to the ATO are largely from net GST collected which consists of GST collected from sales less input tax credits claimed on supplies, and salaries PAYG remitted to the ATO on behalf of employees.

	2026
Taxes paid and payable by ASX	
Corporate income tax	248.5
Employee payroll tax	16.6
Fringe benefits tax	0.4
Taxes paid and payable by ASX	**265.5**
Taxes collected by ASX	
Net GST remitted	93.2
Salary withholding (PAYG)	83.9
Withholding taxes on interest and royalties	1.5
Taxes collected by ASX	**178.6**
Total taxes paid and collected	**444.1**





Effective tax rate

ASX's Effective Tax Rate (ETR) is calculated as income tax expense divided by profit before income tax expense and is 31.8% in 2026.

The size of ASX's US subsidiary's contribution to the Group's financial results is immaterial and, accordingly does not affect the effective tax rate disclosed in this report.

	FY26 $m
Net profit before income tax expense	**710.6**
Income tax expense	(225.7)
Effective tax rate (%)	**31.8 %**

The effective tax rate calculation reflects the consistent identification and treatment of permanent and temporary differences and recognition of deferred tax assets only where recovery is considered probable. All material tax items have been recognised, and no tax risks, disputes or uncertain tax positions have been identified that would materially affect income tax expense or accounting profit.

ASX's effective tax rate of 31.8% differs from the Australian statutory corporate tax rate of 30% mainly due to the following:

- Non-temporary losses relating to equity accounted investment and loss on sale.
- Non-deductible ASIC penalty from legal proceedings related to the previous Chess Replacement project.

ATO published tax information

The ATO releases tax information for large public companies annually. In November 2025, the ATO published ASX's taxation information for the 2024 income tax year.

The income tax payable in the below table represents ASX's income tax paid on taxable income for the financial year.

- Taxable income is calculated on accounting concepts and adjusted for allowable tax temporary differences and non-temporary differences in accordance with Australian income tax legislation.
- Tax payable is calculated at the corporate income tax rate of 30% of taxable income less tax offsets.

There were no material differences between the 2024 ATO public disclosure and the amounts reported in ASX's 2024 financial statements.

	2024 $m
Total income	**1,580.7**
Taxable income	693.0
Income tax payable	**207.9**