



OKTA, INC.

OKTA UK GROUP – UK TAX STRATEGY

This statement applies to the accounting period ended January 31, 2026.

The following statement sets out the tax strategy of Okta, Inc. (“Okta”) in the United Kingdom of Great Britain and Northern Ireland (“UK”) in accordance with the provisions of section 19(2) of Schedule 19 Finance Act 2016. This tax strategy applies to all Okta UK group companies (“Okta UK Group”) for which Okta is the ultimate parent company.

Introduction

The Okta UK Group has a principal activity of providing sales, marketing, operational and professional services, whilst also offering research and development support services for its parent company, Okta. Okta is an identity and access management (“IAM”) company that helps businesses securely connect people to applications and technologies. Okta's cloud-based platforms allow organizations to manage user identities, access rights, and credentials.

The tax strategy of the Okta UK Group is to timely pay the correct amount of tax to the relevant taxing authority.

Approach to Tax Governance

Tax strategy and related compliance regimes are the responsibility of the Board of Directors of Okta (the “Board”). The Board has delegated responsibility for the day-to-day implementation of the tax strategy to Okta’s finance team (the “Finance team”). This team has overall responsibility for Okta’s financial reporting systems, including risk management and internal controls. This responsibility also includes the management of taxation. The Finance team is led by the Chief Financial Officer (“CFO”) of Okta, supported by experienced finance professionals which includes an in-house tax team. The in-house tax team is led by Okta's Senior Vice President of Tax, and consists of experienced and qualified tax professionals in the United States, India and Ireland. The in-house tax function is tasked by the CFO to ensure that review and assessment of tax risks relating to the UK is performed on an ongoing basis.

The Okta UK Group’s tax strategy is consistent with Okta’s Code of Conduct. Okta’s Code of Conduct commitment is to act ethically and in compliance with applicable laws.

Risk Management

The Okta UK Group actively manages its tax law compliance and tax risks through a system of processes and internal controls. As part of Okta, with the ultimate parent listed on NASDAQ, the Okta UK Group is subject to the Sarbanes-Oxley Act control framework. Specific controls exist to manage tax risks. In addition to the control environment, the in-house tax team is resourced with properly experienced staff. Through such procedures and actions, the UK Group seeks to reduce the level of tax risk arising from its operations.

The in-house tax team engages with internal stakeholders to provide clarity and guidance on tax consequences of business and commercial decisions. Okta continuously monitors changes to tax legislation. Where there is significant uncertainty or complexity in relation to a risk, or where specialist knowledge is required, external advice is sought.

Tax Planning

All Okta staff must comply with Okta’s Code of Conduct which requires ethical conduct and compliance with applicable laws, rules and regulations including, without limitation, integrity, reliability, and accuracy of Okta’s books, records, and financial statements.

Okta’s global tax function engages with internal and external stakeholders to facilitate strategic initiatives, growth, and development of its multinational enterprise. Okta’s tax strategy and decisions are evaluated by the in-house tax team and are supplemented by the advice of outside advisors. Executive members of the Finance team play a role in tax decisions and tax planning opportunities.

Tax Risk

Okta is committed to compliance with UK tax laws. The Okta UK Group's tax matters are managed with transparency and honesty. Complete and accurate disclosures are encouraged, expected and required for identified or perceived tax risk.

The Okta UK Group has a low-risk approach to tax, this includes both operational tax risks and any tax planning opportunities.

The Okta UK Group has a zero-tolerance approach to tax evasion and the facilitation of tax evasion by its employees and associated third parties.

Working with HMRC

Okta is committed to working with HM Revenue & Customs ("HMRC") in a cooperative, transparent and compliant manner. Okta provides all information required by HMRC to understand Okta's business, to review Okta UK Group's tax returns and to assess Okta UK Group's tax risks. Okta works collaboratively with HMRC seeking to conclude matters on a timely basis. Where material uncertainty exists in relation to the application or interpretation of UK tax law, Okta will pro-actively discuss with HMRC to resolve.