

**A message from Pádraig Ó Ríordáin, Chief Legal Officer & Group Commercial Director**

"Building a culture where we operate responsibly, honestly, fairly and in accordance with the laws in each of the jurisdictions in which we operate is essential to us at Flutter. It is the responsibility of everyone at every level to help build and maintain this culture by being aware of, and understanding the risks that giving or receiving inappropriate Gifts or Hospitality can bring to our business. This responsibility includes adhering to the requirements set out in this Policy. Thank you for taking the time to read and understand this Policy and for helping Flutter build and maintain a culture we can all be proud of."

I. Introduction, Scope and Purpose

Flutter Entertainment plc, and all of its subsidiaries ("Flutter"), is committed to conducting business honestly, fairly, and with respect for people in accordance with the law in each of the jurisdictions in which it operates.

This Policy applies to Flutter employees as well as board members, agency workers, volunteers, job applicants and independent contractors working on behalf of the company (hereinafter to be referred to as "you").

This Policy has been approved by the Board Risk and Sustainability Committee (BRSC). It will be reviewed and updated on an annual basis and, if necessary, more frequently where regulations or business changes require it.

The purpose of this Policy is to outline:

- i. What Gifts and Hospitality (G&H) are;
- ii. Our approach to managing G&H risks throughout our business;
- iii. What your responsibilities are to guiding against G&H risk; and
- iv. The steps we all must follow when a possible or actual policy violation occurs.

This Policy is supported by the supplementary documentation outlined in section VII and operates as an extension of the Flutter's Anti-Bribery and Corruption Policy and Code of Ethics.

II. Statement of Policy**Key Definitions**

- **Gifts:** include, but are not limited to, physical goods or valuables, cash, personal discounts, competition prizes, services or other benefits in kind which can be considered of value.
- **Hospitality:** includes, but is not limited to, the provision of, or payment for, food and drink, or entertainment such as theatrical shows, musical concerts, cultural or sporting events. It also includes any travel or accommodation.

Our approach to Gifts and Hospitality

Gifts and Hospitality are a familiar feature of business relationships and networking but require care in both the giving and receiving as they can raise bribery, corruption and conflict of interest risks. As detailed in other policies, we have a zero tolerance approach to bribery and corruption and are committed to conducting our business free from bias. To help ensure that we honour these commitments, we have implemented the following:

- i. Policies, guidelines, and training to ensure we understand the risks associated with G&H;
- ii. Formal escalation channels to approve G&H as well as flagging potential or actual policy violations;
- iii. Frameworks and procedures designed to continuously monitor for and prevent bribery and corruption risks via G&H or other means in our operations.
- iv. A register to ensure reportable G&H is recorded and reviewed periodically to determine if accepted risks remain appropriate.

Common red flags you should look out for

When it comes to navigating Gifts and Hospitality properly, it is difficult to detail every rule to cover every possible situation, so this Policy details guidance questions to help you exercise your professional judgement to determine if any risk exists. If your answer to any of the below is 'yes', you should seek pre-approval from your local Compliance team. Please note that this list is not meant to be exhaustive:

- Could the Gift or Hospitality potentially violate any anti-bribery & corruption legislations, Flutter's Code of Ethics, or Anti-Bribery & Corruption Policies?
- Is the intended recipient or donor a Public Official or their connected parties (**regardless of value**)?
- Could there appear to be an implied favour requested in return?
- Could it look like an attempt to influence the recipient's independent judgement?
- Are Gifts or Hospitality (even low value) being provided frequently to the same individual or organisation, which in total would require approvals and reporting?
- Is the timing close to an important decision that could appear to affect the G&H donor or recipient outcome (e.g., the awarding of a contract, pitch or tender)?
- Would you feel personally embarrassed if the Gift or Hospitality was discovered and you had not made the Compliance team aware in advance?
- Could this be interpreted as an improper situation?
- Could Flutter's reputation be compromised because of this?

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III. Registering Gifts and Hospitality

We ask that:

Gifts and Hospitality that you receive, offer, or give must be pre-approved and recorded on the G&H register:

- When G&H is linked or could be linked to a public official;
- When G&H is linked or could be linked to a charitable organisation, political donations or event sponsorships;
- Where the value of Gifts and Hospitality that you receive, offer, or give exceeds local approved thresholds.

You must seek approval, as soon as practically possible, and no later than **five business days**, via your local Gift and Hospitality pre-approval / declaration form and send to your local Compliance team for review. Any query or concern can also be raised and reported to the Group Compliance team by emailing complianceenquiries@flutter.com who will route it to the correct local team as required.

IV. Roles and Responsibilities

We ask that:

- You familiarise yourself with the content of this Policy, declare gifts and hospitality received or given and report any breach or wrongdoing (past, present, or likely future).
- For Flutter Employees,
 - If you are acting in a supervisory position, ensure your team members are aware of this Policy and their obligations to identify and escalate red flags, where appropriate.
 - When in doubt, seek guidance from your line manager or local Compliance team.

You should be aware that failure to comply with this Policy will result in disciplinary action up to, and including, termination of employment or a business relationship, if deemed appropriate by Compliance, HR or relevant line management.

V. Reporting Policy Violation

You should raise any concern with someone who can help address them properly. Your Compliance team may be in the best position to address concerns over potential breaches of this Policy. You can also reach out on this matter to your line manager or other trusted persons such as Flutter's own Legal Counsel or Internal Audit. Where it is not possible or desirable to address a particular concern in consultation with their line manager, or where a Reportable Matter continues to be unresolved following such consultation, you should submit a Report about a Reportable Matter through the Flutter Speak-Up Platform. Please refer to our Whistleblowing policy for details.

VI. Relevant Contact Details

If you have any question about this Policy, please contact Group Compliance:

Responsibility	Name	Email
Group Compliance	Group Head of Compliance	complianceenquiries@flutter.com

VII. Key Supplementary Documentation

- Flutter's Code of Ethics
- Flutter's Anti-Bribery and Corruption Policy
- Flutter Whistleblowing Policy

For Flutter employees, please refer to your local intranet for more information and access to supportive material.