

GRI/SASB STANDARD	DISCLOSURE	REQUIREMENTS	LOCATION
GRI 2: General Disclosures 2021	2-1 Organisational details	a. Legal name	2022 Annual Report: Cover page
		b. Nature of ownership and legal form	2022 Annual Report: p. 204
		c. Location of headquarters	2022 Annual Report: pp. 184, 302
		d. Countries of operation	Website: https://www.flutter.com/about-us/at-a-glance/
	2-2 Entities included in the organisation's sustainability reporting	a. List of all entities included in sustainability reporting	2022 Annual Report: p. 204
		b. If the organisation has audited consolidated financial statements or financial	2022 Annual Report: pp. 204 - 205
		c. If the organisation consists of multiple entities, explain the approach used for consolidating the information, including:	2022 Annual Report: pp. 204 - 205
		i. whether the approach involves adjustments to information for minority interests ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities iii. whether and how the approach differs across the disclosures in this Standard and across material topics	
	2-3 Reporting period, frequency and contact point	a. reporting period for, and the frequency of, its sustainability reporting	2022 Annual Report: pp. 70, 186, 286-7, 292
		b. reporting period for its financial reporting and, if it does not align with the period for its sustainability reporting, explain the reason for this	2022 Annual Report: pp. 70, 186, 292
		c. publication date of the report or reported information	2022 Annual Report: pp. 185-6
		d. contact point for questions about the report or reported information	2022 Annual Report: p. 302
	2-4 Restatements of information	a. restatements of information made from previous reporting periods and explain: i. the reasons for the restatements ii. the effect of the restatements.	2022 Annual Report pp. 3, 33, 186, 187, 204
	2-5 External assurance	a. policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved	2022 Annual Report: pp. 95-96, 99, 60, 66-68, 163
		b. If the organisation's sustainability reporting has been externally assured: i. provide a link or reference to the external assurance report(s) or assurance statement(s) ii. Describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process iii. describe the relationship between the organisation and the assurance provider	2022 Annual Report: pp. 300-301
	2-6 Activities, value chain and other business relationships	a. Sector(s) in which it is active	2022 Annual Report: pp. 20-21
		b. describe its value chain, including: i. the organisation's activities, products, services, and markets served ii. the organisation's supply chain iii. the entities downstream from the organisation and their activities	2022 Annual Report: pp. 2, 36
		c. Other relevant business relationships	2022 Annual Report: pp. 38-43
d. describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period		2022 Annual Report: pp. 30-33	
2-7 Employees	a. total number of employees, and a breakdown of this total by gender and by region	2022 Annual Report: pp. 136, 143	
2-9 Governance structure and composition	a. Governance Structure	2022 Annual Report: p. 122	
	b. committees of the highest governance body that are responsible for decision-making on and overseeing the management of the organisation's impacts on the economy, environment, and people	2022 Annual Report: pp. 110-113, 122-123, 126-127, 129.	
	c. Composition of the highest governance body and its committees	2022 Annual Report: pp. 110-113, 122-123, 126-127, 129.	
2-10 Nomination and selection of the highest governance body	a. nomination and selection processes for the highest governance body and its committees	2022 Annual Report: pp. 135-138	
	b. criteria used for nominating and selecting highest governance body members	2022 Annual Report: pp. 135-138	
2-11 Chair of the highest governance body	a. report whether the chair of the highest governance body is also a senior executive in the organisation.	2022 Annual Report: pp. 110, 116-117, 126	
	b. If the chair is also a senior executive, explain their function within the organisation's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated	2022 Annual Report: pp. 126-127	
2-12 Role of the highest governance body in overseeing the management of impacts	a. role of the highest governance body and of senior executives in developing, approving, and updating the organisation's purpose, value or mission statements, strategies, policies, and goals related to sustainable development	2022 Annual Report: pp. 110-117	
	b. role of the highest governance body in overseeing the organisation's due diligence and other processes to identify and manage the organisation's impacts on the economy, environment, and people	2022 Annual Report: pp. 118-123	
	c. role of the highest governance body in reviewing the effectiveness of the organisation's processes as described in 2-12-b, and report the frequency of this review	2022 Annual Report: pp. 129-138	
2-13 Delegation of responsibility for managing impacts	a. the highest governance body delegates responsibility for managing the organisation's impacts on the economy, environment, and people, including: i. whether it has appointed any senior executives with responsibility for the management of impacts; ii. whether it has delegated responsibility for the management of impacts to other employees	2022 Annual Report: pp. 118-138	
	b. process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organisation's impacts on the economy, environment, and people	2022 Annual Report: pp. 118-138	
2-14 Role of the highest governance body in sustainability reporting	a. Whether the highest governance body is responsible for reviewing and approving the reported information, including the organisation's material topics, and if so, describe the process for reviewing and approving the information	2022 Annual Report: pp. 71, 72	
2-15 Conflicts of interest	a. processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated	2022 Annual Report: p. 128	
	b. whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to: i. cross-board membership ii. cross-shareholding with suppliers and other stakeholders iii. existence of controlling shareholders iv. related parties, their relationships, transactions, and outstanding balances	2022 Annual Report: p. 128	
2-16 Communication of critical concerns	a. whether and how critical concerns are communicated to the highest governance body	2022 Annual Report: pp. 125, 140	
2-17 Collective knowledge of the highest governance body	a. report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development	2022 Annual Report: pp. 71, 66-67, 116, 118, 129.	

		a. Processes for evaluating the performance of the highest	2022 Annual Report: pp. 129-138
		b. report whether the evaluations are independent or not, and the frequency of the evaluations	2022 Annual Report: pp. 129-138
	2-18 Evaluation of the performance of the highest governance body	c. actions taken in response to the evaluations, including changes to the composition of the highest governance body and organisational practices	2022 Annual Report: pp. 129-138
		a. remuneration policies for members of the highest governance body and senior executives	2022 Annual Report: pp.163-169
	2-19 Remuneration policies	b. remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organisation's impacts on the economy, environment, and people	2022 Annual Report: pp. 156-161, 163-183
		a. process for designing its remuneration policies and for determining remuneration	2022 Annual Report: pp. 156-161, 163-183
	2-20 Process to determine remuneration	b. results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable	2022 Annual Report: pp. 156-161, 163-183
		a. ratio of the annual total compensation for the organisation's highest-paid individual to the median annual total compensation for all employees(excluding the highest-paid individual);	2022 Annual Report: p. 181
	2-21 Annual total compensation ratio	b. ratio of the percentage increase in annual total compensation for the organisation's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)	2022 Annual Report: p. 181
		c. contextual information necessary to understand the data and how the data has been compiled	2022 Annual Report: p. 181
	2-22 Statement on sustainable development strategy	a. statement from the highest governance body or most senior executive of the organisation about the relevance of sustainable development to the organisation and its strategy for contributing to sustainable development	2022 Annual Report: pp. 46-49
		a. policy commitments for responsible business conduct	2022 Annual Report: pp. 76-77
		b. specific policy commitment to respect human rights	2022 Annual Report: p. 77
		c. links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this	2022 Annual Report: pp. 76-77
	2-23 Policy commitments	d. level at which each of the policy commitments was approved within the organisation, including whether this is the most senior level	2022 Annual Report: pp. 76-77
		e. extent to which the policy commitments apply to the organisation's activities and to its business relationships	2022 Annual Report: pp. 76-77
		f. how the policy commitments are communicated to workers, business partners, and other relevant parties.	2022 Annual Report: pp. 76-77
	2-24 Embedding policy commitments	a. how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships	2022 Annual Report: pp. 76-77
		a. Commitments to provide for or cooperate in the remediation of negative impacts that the organisation identifies it has caused or contributed to	2022 Annual Report: pp. 76-77
		b. Approach to identify and address grievances, including the grievance mechanisms that the organisation has established or participates in	2022 Annual Report: pp. 76-77
	2-25 Processes to remediate negative impacts	c. other processes by which the organisation provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to	2022 Annual Report: pp. 76-77
		d. how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms	2022 Annual Report: pp. 76-77
		e. how the organisation tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback	2022 Annual Report: pp. 76-77
	2-26 Mechanisms for seeking advice and raising concerns	a. mechanisms for individuals to: i. seek advice on implementing the organisation's policies and practices for responsible business conduct ii. raise concerns about the organisation's business conduct	2022 Annual Report: pp. 76-77
		a. total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total	2022 Annual Report: p. 190
	2-27 Compliance with laws and regulations	b. total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the reporting period, and a breakdown of this total	2022 Annual Report: p. 190
		c. significant instances of non-compliance	2022 Annual Report: p. 190
		d. how it has determined significant instances of non-compliance	2022 Annual Report: pp. 190-191
	2-28 Membership associations	a. industry associations, other membership associations, and national or international advocacy organisations in which it participates in a significant role	2022 Annual Report: p. 43
	2-29 Approach to stakeholder engagement	a. approach to engaging with stakeholders	2022 Annual Report: pp. 38-43, 50
		a. process followed to determine its material topics	2021 Annual Report: p. 47, 2022 Annual Report: p. 50
	2-30 Collective bargaining agreements	b. specify the stakeholders and experts whose views have informed the process of determining its material topics	2022 Annual Report: p. 50
	3-1 Process to determine material topics		2022 Annual Report: p. 50 2021 Annual Report: p. 47
	3-2 List of material topics		2022 Annual Report: p. 50
GRI 3: Material Topics 2021			2022 Annual Report: Play Well : pp. 51-57, 155, 177
	3-3 Management of material topics		2022 Annual Report: Work Better : pp. 58- 63 2022 Annual Report: Do More : pp 64-68 2022 Annual Report: Environment : pp. 69- 75 2022 Annual Report: Business Integrity : pp. 76- 77.
Safer gambling, responsible marketing and advertising			
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	a. Whether each of the following types of information is required by the organisation's procedures for product and service information and labelling: i. The sourcing of components of the product or service; ii. Content, particularly with regard to substances that might produce an environmental or social impact; iii. Safe use of the product or service; iv. Disposal of the product and environmental or social impacts; v. Other (explain). b. Percentage of significant product or service categories covered by and assessed for compliance with such procedures	i. n/a ii. 2022 Annual Report: pp.51-53, 55-57 iii. 2022 Annual Report: pp. 51-57 iv. N/a V. 2022 Annual Report: pp. 52-57 2022 Annual Report: p. 32

		Benefits which are standard for full-time employees of the organisation but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. life insurance; ii. health care; iii. disability and invalidity coverage; iv. parental leave; v. retirement provision; vi. stock ownership; vii. others	vii Other: 2022 Annual Report: p. 60 - Mental health - Career Development - Family friendly policies
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		
	401-3 Parental leave	a. Total number of employees that were entitled to parental leave, by gender b. Total number of employees that took parental leave, by gender	2022 Annual Report: p. 60 Not available
		c. Total number of employees that returned to work in the reporting period after parental leave ended, by gender	2022 Annual Report: p. 61
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	a. A statement of whether an occupational health and safety management system has been implemented b. A description of the scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered	2022 Annual Report: p. 77 2022 Annual Report: p. 77
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	a. A description of the organisation's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products, or services by its business relationships, and the related hazards and risks	2022 Annual Report: p. 77
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Average hours of training that the organisation's employees have undertaken during the reporting period, by: i. gender; ii. employee category.	2022 Annual Report: p. 175
	404-2 Programmes for upgrading employee skills and transition assistance programmes	a. Type and scope of programmes implemented and assistance provided to upgrade employee skills. b. Transition assistance programmes provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment	2022 Annual Report: pp. 35, 43, 48, 52, 53, 57, 63, 71, 72, 74, 76, 77, 100, 129, 133, 175, 290,
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	a. Percentage of individuals within the organisation's governance bodies in each of the following diversity categories: ii. Gender; iii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups). b. Percentage of employees per employee category in each of the following diversity categories. ii. Gender; iii. Age group: under 30 years old, 30-50 years old, over 50 years old; iii. Other indicators of diversity where relevant (such as minority or vulnerable groups).	2022 Annual Report: i. pp. 108, 113, 137 iii. pp. 108-110, 137 2022 Annual Report: i. pp. 58, 60, 136
GRI 409: Forced or Compulsory Labour 2016		b. Measures taken by the organisation in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labour	2022 Annual Report: pp. 77 Modern slavery statement: https://www.flutter.com/modern-slavery-statement/
SASB: Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.2.	Employee engagement as a percentage	2022 Annual Report: p. 32, 143
	TC-SI-330a.3.	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Annual Report: pp. 58, 60, 108-110, 113, 136-137
Community investment			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programmes, including the use of: - social impact assessments, including gender impact assessments, based on participatory processes; - environmental impact assessments and ongoing monitoring; - public disclosure of results of environmental and social impact assessments; - local community development programmes based on local communities' needs; - stakeholder engagement plans based on stakeholder mapping; - broad based local community consultation committees and processes that include vulnerable groups; - works councils, occupational health and safety committees and other worker representation bodies to deal with impacts; - formal local community grievance processes	2022 Annual Report: pp. 64- 68
Climate change, energy use, carbon emissions, water extraction and use, waste			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	a. Gross direct (Scope 1) GHG emissions in metric tons of CO2 equivalent b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent d. Base year for the calculation, if applicable e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source f. Consolidation approach for emissions; whether equity share, financial control, or operational control g. Standards, methodologies, assumptions, and/or calculation tools used	2022 Annual Report: pp. 74, 290, 291
	305-2 Energy indirect (Scope 2) GHG emissions	a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. d. Base year for the calculation, if applicable e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source f. Consolidation approach for emissions; whether equity share, financial control, or operational control g. Standards, methodologies, assumptions, and/or calculation tools used	2022 Annual Report: pp. 74, 290, 291
	305-3 Other indirect (Scope 3) GHG emissions	a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO2 equivalent b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all. c. Biogenic CO2 emissions in metric tons of CO2 equivalent d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation e. Base year for the calculation, if applicable f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source g. Standards, methodologies, assumptions, and/or calculation tools used	2022 Annual Report: pp. 74, 290, 291

		a. GHG emissions intensity ratio for the organisation b. organisation-specific metric (the denominator) chosen to calculate the ratio c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3). d. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all	2022 Annual Report: pp. 74, 290, 291
	305-4 GHG emissions intensity		
		a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO ₂ equivalent b. Gases included in the calculation; whether CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , or all. c. Base year or baseline, including the rationale for choosing it d. Scopes in which reductions took place, whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3) e. Standards, methodologies, assumptions, and/or calculation tools used	2022 Annual Report: pp. 74, 290, 291
	305-5 Reduction of GHG emissions		
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	a. Actions, including circularity measures, taken to prevent waste generation in the organisation's own activities and upstream and downstream in its value chain, and to manage significant impacts from waste generated b. If the waste generated by the organisation in its own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations	2022 Annual Report: pp. 69, 71, 75 2022 Annual Report: p. 69
SASB: Energy Management	SV-CA-130a.1	Quantitative: (1) Total energy consumed, Gigajoules (GJ), (2) percentage grid electricity, Percentage (%) (3) percentage renewable, Percentage (%)	Annual Report: p. 74
SASB: Environmental Footprint of Hardware Infrastructure	TC-SI-130a.2.	Discussion of the integration of environmental considerations into strategic planning for data centre needs	Annual Report: p. 74
Essential foundations			
	201-2 Financial implications and other risks and opportunities due to climate change	a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure	Annual Report: pp. 70, 72, 95, 97, 290, 291
GRI 201: Economic Performance 2016		a. If the plan's liabilities are met by the organisation's general resources, the estimated value of those liabilities d. Percentage of salary contributed by employee or employer	Annual Report: pp. 163-167 Annual Report: pp. 163
	201-3 Defined benefit plan obligations and other retirement plans	e. Level of participation in retirement plans, such as participation in mandatory or voluntary schemes, regional, or country-based schemes, or those with financial impact	Annual Report: pp. 163-167
	205-1 Operations assessed for risks related to corruption	a. Total number and percentage of governance body members that the organisation's anti-corruption policies and procedures have been communicated to, broken down by region b. Total number and percentage of employees that the organisation's anti-corruption policies and procedures have been communicated to, broken down by employee category and region d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region	2022 Annual Report pp. 105, 153, 154 2022 Annual Report pp. 76-77 2022 Annual Report p. 76
GRI 205: Anti-corruption 2016		e. Total number and percentage of employees that have received training on anti-corruption, broken down by employee category and region a. Total number and percentage of governance body members that the organisation's anticorruption policies and procedures have been communicated to, broken down by region b. Total number and percentage of employees that the organisation's anti-corruption policies and procedures have been communicated to, broken down by employee category and region	2022 Annual Report p. 76 2022 Annual Report: pp. 76-77, 129 2022 Annual Report: pp. 76-77
	205-2 Communication and training about anti-corruption policies and procedures	c. Total number and percentage of business partners that the organisation's anticorruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if the organisation's anti-corruption policies and procedures have been communicated to any other persons or organisations d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region	Describing the org's anticorruption policies: 2022 Annual Report: pp. 76-77, 129. 2022 Annual Report: pp. 76-77, 129
	207-1 Approach to tax	a. A description of the approach to tax a. A description of the tax governance and control framework b. A description of the mechanisms to raise concerns about the organisation's business conduct and the organisation's integrity in relation to tax c. A description of the assurance process for disclosures on tax including, if applicable, a link or reference to the external assurance report(s) or assurance statement(s)	2022 Annual Report: pp. 210, 217, 220 2022 Annual Report: pp. 210, 217, 220
GRI 207: Tax 2019	207-2 Tax governance, control, and risk management		
	207-4 Country-by-country reporting	a. All tax jurisdictions where the entities included in the organisation's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes b. Breakdown for each tax jurisdiction reported in Disclosure 207-4 a c. The time period covered by the information reported in Disclosure 207-4	2022 Annual Report: pp. 220 - 221
GRI 415: Public Policy 2016	415-1 Political contributions	a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organisation by country and recipient/beneficiary	2022 Annual Report: p. 188
SASB: Internal Controls on Money Laundering	SV-CA-510a.1	Description of anti-money laundering policies and practices	Annual Report: p. 76 Website: www.flutter.com/media/d5abshom/flutter-anti-money-laundering-countering-financing-of-terrorism-policy.pdf
SASB: Data Privacy & Freedom of Expression	TC-SI-220a.1.	Description of policies and practices relating to behavioural advertising and user privacy	Annual Report: pp.37, 53, 77, 97, 158
	TC-SI-230a.2.	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Annual report: p. 98
	TC-SI-550a.2.	Description of business continuity risks related to disruptions of operations	Annual Report: pp. 98-101