

FLUTTER ENTERTAINMENT PLC

AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

CHARTER

I. PURPOSE

The Audit Committee (the "Committee") shall:

A. Provide assistance to the Board of Directors (the "Board of Directors") of Flutter Entertainment plc (the "Company") with respect to its oversight of:

(i) the quality and integrity of the Company's financial statements, including monitoring and oversight of the Company's accounting and financial reporting processes, including internal controls and financial statement and statutory audits;

(ii) the Company's compliance with legal and regulatory requirements in conjunction with the Risk and Sustainability Committee of the Board of Directors (the "Risk and Sustainability Committee");

(iii) risk assessment, risk management and risk management systems, particularly with respect to financial risk exposure in conjunction with the Risk and Sustainability Committee;

(iv) the qualifications, performance, objectivity and independence of the Company's independent registered public accounting firm and statutory audit firm (together the "independent registered public accounting firm"); and

(v) the performance of the Company's internal audit function.

B. If the Company is required to file an annual proxy statement on Schedule 14A of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), prepare the audit committee report required by the Securities and Exchange Commission (the "SEC") to be included in such annual proxy statement.

II. STRUCTURE AND OPERATIONS

Composition and Qualifications

The Committee shall be composed of three or more members of the Board of Directors, each of whom shall be determined by the Board of Directors to be "independent" under the rules of the New York Stock Exchange and Rule 10A-3(b)(1) under the Exchange Act and at least one member who is "independent" for the purposes of the Irish Companies Act 2014 (the "Companies Act"). No member of the Committee may serve on the audit committee of more than three public companies, including the Company's, unless the Board of Directors (i) determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and (ii) discloses such determination either on or through the Company's website, annual report on Form 10-K or in the annual proxy statement. At least one member of the Committee shall also be a member of the Risk and Sustainability Committee.

All members of the Committee must be financially literate, which requires having a working familiarity with basic finance and accounting practices (or acquiring such familiarity within a reasonable period of time after his or her appointment). At least one member must have “accounting or related financial management expertise” in accordance with the rules of the New York Stock Exchange. It is expected that at least one member of the Committee will be an “audit committee financial expert” as defined by the applicable SEC rules and may be the same person as that with “accounting or related financial management expertise.” Committee members may enhance their familiarity with finance and accounting by participating in educational programs conducted by the Company or by an outside consultant.

Appointment and Removal

The members of the Committee shall be appointed by the Board of Directors and each member shall serve until such member’s successor is duly elected and qualified or until such member’s earlier resignation, removal, retirement, disqualification or death. The members of the Committee may be removed, with or without cause, by action of the Board of Directors.

Chair

Unless a chairperson of the Committee (the “Chair”) is selected by the Board of Directors, the members of the Committee shall designate a Chair by the majority vote of the full Committee membership. The Chair of the Committee will chair all regular sessions of the Committee and is responsible for setting the agendas of Committee meetings. In the absence of the Chair of the Committee, the Committee shall select another member to preside.

Delegation to Subcommittees

The Committee may form subcommittees composed of one or more of its members for any purpose that the Committee deems appropriate and may delegate to such subcommittees and/or to such officers or employees as the Committee considers appropriate such power and authority as the Committee deems appropriate.

III. MEETINGS

The Committee shall meet at least quarterly, or more frequently as circumstances dictate. The Chair of the Board of Directors, the Company Secretary or any member of the Committee may call meetings of the Committee. The same procedural rules concerning notice of meetings, actions by written consent or telephonic meetings and meetings held by other means of remote communication, and other procedural matters, shall apply to Committee meetings as apply to meetings of the Board of Directors under the Company’s Articles of Association.

As part of its goal to foster open communication, the Committee shall periodically meet separately with each of management, the independent registered public accounting firm and the internal auditors (or other personnel or service providers responsible for the internal audit function) to discuss any matters that the Committee or any of these groups believe would be appropriate to discuss privately. In addition, the Committee should meet with the independent registered public accounting firm and management quarterly to review the Company’s financial statements in a manner consistent with that outlined in Section IV of this Charter.

All non-executive directors who are not members of the Committee may attend meetings of the Committee and may participate in discussion at those meetings but may not vote. Additionally, the Committee may invite to its meetings any director, management of the Company and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may also exclude from its meetings any persons (other than a member of the Committee) it deems appropriate in order to carry out its responsibilities.

A majority of the members of the Committee shall constitute a quorum for the transaction of business. A resolution passed by a majority of those members of the Committee present at any meeting at which there is a quorum shall constitute a resolution of the Committee.

IV. RESPONSIBILITIES AND DUTIES

The following functions are expected to be the common recurring activities of the Committee in carrying out its responsibilities. These functions should serve as a guide with the understanding that the Committee may carry out additional functions and adopt additional policies and procedures as are consistent with its purpose and may be required or appropriate in light of changing business, legislative, regulatory, legal or other conditions. The Committee shall also carry out any other responsibilities and duties delegated to it by the Board of Directors from time to time.

The Committee, in discharging its oversight role, is empowered to study or investigate any matter of interest or concern that the Committee deems appropriate. In this regard, the Committee shall have the authority, in its sole discretion, to engage and terminate independent counsel and other advisors, as it determines necessary or appropriate to carry out its duties. The Committee may also utilize the services of the Company's regular internal and/or external counsel or other advisors to the Company. The Company shall provide appropriate funding, as determined by the Committee, for payment of compensation to the independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company and any advisors that the Committee chooses to engage, as well as funding for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee shall be given full access to the Company's internal auditors (or other personnel or service providers responsible for the internal audit function), Board of Directors, corporate executives, employees and independent registered public accounting firm as necessary to carry out these responsibilities.

Documents/Reports Review

1. Meet to review and discuss with management and the independent registered public accounting firm prior to public dissemination the Company's annual audited financial statements and quarterly financial statements, including the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."
2. Discuss with the independent registered public accounting firm the matters required to be discussed by the applicable auditing standards adopted by the PCAOB and approved by the SEC from time to time, including any critical audit matters.

3. Review and discuss with management and the independent registered public accounting firm the Company's earnings press releases (paying particular attention to the use of any "pro forma" or "adjusted" non-GAAP information and measures), as well as financial information and earnings guidance provided to analysts and rating agencies.
4. Review and discuss with management and the independent registered public accounting firm any major issues arising as to the adequacy and effectiveness of the Company's internal control over financial reporting, any actions taken in light of material control deficiencies and the adequacy of disclosures about changes in internal control over financial reporting.
5. Review and discuss with the independent registered public accounting firm a draft of its audit report.
6. In coordination with the Risk and Sustainability Committee, periodically discuss with management the Company's internal procedures and controls related to external ESG-related disclosures, including any assurance or verification being provided by the independent auditors or other third party with respect to such disclosures.

Independent Registered Public Accounting Firm

7. Be directly responsible for the appointment, compensation, retention, oversight and, when necessary, termination of any independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company (including the resolution of disagreements between management and such firm regarding financial reporting).
8. Inform each independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company that such firm must report directly to the Committee.
9. Pre-approve all auditing services and non-audit services (other than "prohibited non-audit services", as defined in the Company's policy on the provision of audit and non-audit services from time to time) to be provided to the Company by its independent registered public accounting firm.
10. Review, at least annually, the qualifications, performance and independence of the independent registered public accounting firm and present its conclusions with respect to the independent registered public accounting firm to the Board of Directors. In conducting its review and evaluation, the Committee:
 - (a) will obtain and review a report by the Company's independent registered public accounting firm: (i) describing such firm's internal quality-control procedures; (ii) describing any material issues raised by the most recent internal quality-control review, or peer review, of the independent registered public accounting firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by such firm, and any steps taken to deal with any such issues; and (iii) to assess the

- independent registered public accounting firm's independence, delineating all relationships between such firm and the Company;
- (b) should review and evaluate the lead audit partner of the independent registered public accounting firm;
 - (c) will confirm and evaluate the rotation of the audit partners on the audit engagement team as required by law, and should consider whether there should be regular rotation of the independent registered public accounting firm itself; and
 - (d) should take into account the opinions of management and the Company's internal auditors (or other personnel or service providers responsible for the internal audit function).
11. At least on a quarterly basis, inquire from the independent registered public accounting firm whether the Company's financial statements have been selected by the PCAOB or any other regulatory authority for inspection. The Committee shall be apprised on a "real time" basis of any material developments in connection with any inspection.
12. Confirm that the independent registered public accounting firm has not detected or otherwise become aware of information indicating that an illegal act (whether or not perceived to have a material effect on the financial statements of the Company) has or may have occurred.

Accounting and Financial Reporting Process

13. In consultation with the independent registered public accounting firm, management and the internal auditors (or other personnel or service providers responsible for the internal audit function), review the integrity of the Company's financial reporting processes. In that regard, the Committee must obtain, review and discuss with management and the independent registered public accounting firm reports from management and the independent registered public accounting firm regarding:
- (a) all critical accounting policies and practices to be used by the Company;
 - (b) analyses prepared by management and/or the independent registered public accounting firm setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including all alternative treatments of financial information within generally accepted accounting principles or other applicable accounting frameworks related to material items that have been discussed with the Company's management, the ramifications of the use of the alternative disclosures and treatments on the Company's financial statements, the treatment preferred by the independent registered public accounting firm;
 - (c) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles;

- (d) major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; and
 - (e) any other material written communications between the independent registered public accounting firm and the Company's management, such as any management letter or schedule of unadjusted differences.
14. Review periodically the effect of regulatory and accounting initiatives, as well as off-balance sheet structures (if any), on the financial statements of the Company.
 15. Review with the independent registered public accounting firm (i) any problems or difficulties encountered by such firm in the course of the review or audit work, including any restrictions on the scope of its activities or on access to requested information, and any significant disagreements with management and (ii) management's responses to such matters. Without excluding other possibilities, the Committee may wish to review with the independent registered public accounting firm (i) any accounting adjustments that were noted or proposed by such firm but were "passed" (as immaterial or otherwise), (ii) any communications between the audit team and such firm's national office respecting auditing or accounting issues presented by the engagement and (iii) any "management" or "internal control" letter issued, or proposed to be issued, by the independent registered public accounting firm to the Company.

Internal Audit

16. Oversee the effectiveness of the Company's internal audit function and approve or ratify the appointment, replacement, reassignment or removal of any Director of Internal Audit or the outsourcing of the internal audit function to a third-party service provider.
17. Review the significant reports to management prepared by the internal auditors (or other personnel or service providers responsible for the internal audit function) and management's responses.
18. Review and discuss with management, and if appropriate, the independent registered public accounting firm and/or any service provider providing internal audit services to the Company, the responsibilities, budget and staffing of the Company's internal audit function.

Legal Compliance / General

19. Periodically review and discuss with the Company's Chief Legal Officer any legal matters that have been brought to the Committee's attention and that could have a significant impact on the Company's financial statements.
20. Review and discuss with management and the independent registered public accounting firm the Company's guidelines and policies with respect to risk assessment and risk management. The Committee should discuss the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

21. Set clear policies for the Company's hiring of employees or former employees of the independent registered public accounting firm. At a minimum, these policies must provide that any independent registered public accounting firm may not provide audit services to the Company if the chief executive officer, controller, chief financial officer, chief accounting officer or any person serving in an equivalent capacity for the Company was employed by the independent registered public accounting firm and participated in any capacity in the audit of the Company during the one-year period preceding the date of the initiation of the audit.
22. Establish whistleblowing procedures for: (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
23. Monitor, review, approve and/or ratify (as necessary) all transactions between the Company and any related person (including those that are required to be disclosed pursuant to Item 404(a) of Regulation S-K) pursuant to the terms of the Company's Related Person Transaction Policy from time to time. Discuss with the independent registered public accounting firm its evaluation of the Company's identification of, accounting for, and disclosure of its relationships with related parties as set forth under the standards of the PCAOB.
24. Review and approve at least on an annual basis the decisions by management to enter into derivative transactions on a cleared or non-cleared basis, and the policies and processes of the Company related thereto, and review and recommend to the Board of Directors on matters pertaining to the Company's derivative transactions and hedging strategy.

Reports

25. If and when the Company is required to file an annual proxy statement on Schedule 14A of the Exchange Act, prepare the Audit Committee report required by the SEC to be included in such annual proxy statement.
26. Report regularly to the Board of Directors including:
 - (a) with respect to any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the qualification, performance and independence of the Company's independent registered public accounting firm or the performance of the internal audit function;
 - (b) following meetings of the Committee; and
 - (c) with respect to such other matters as are relevant to the Committee's discharge of its responsibilities.

The Committee shall provide such recommendations to the Board of Directors as the Committee may deem appropriate. The report to the Board of Directors may take the form of an oral report by the Chair or any other member of the Committee designated by the Committee to make such report.

27. Maintain minutes or other records of meetings and activities of the Committee.

V. ANNUAL PERFORMANCE EVALUATION

The Committee shall perform a review and evaluation, at least annually, of the performance of the Committee and its members, including by reviewing the compliance of the Committee with this Charter. In addition, the Committee shall review and reassess periodically the adequacy of this Charter and recommend to the Board of Directors any proposed changes to this Charter that the Committee considers necessary or appropriate. The Committee shall conduct such evaluations and reviews in such manner as it deems appropriate.

VI. UK Corporate Governance Code

For so long as the Company is subject to or has chosen to comply with the provisions of the UK Corporate Governance Code (the “Code”), the Committee shall also adhere to the additional requirements set out in Appendix A.

VII. Companies Act requirements applicable to a “Public Interest Entity”

To the extent that the Company constitutes a “public-interest entity” as defined in Section 1461(1) of the Companies Act, the Committee shall comply with the requirements, and shall have the responsibilities, contained in Section 1551 of the Companies Act notwithstanding any inconsistencies between its provisions and the provisions of this Charter.

Effective Date: November 9, 2023

APPENDIX A: ADDITIONAL OBLIGATIONS UNDER THE UK CORPORATE GOVERNANCE CODE

1. All members of the Committee shall be independent non-executive directors in accordance with the independence criteria of the Code, and the Committee as a whole shall have competence relevant to the sector in which the Company operates. The Chair of the Board of Directors shall not be a member of the Committee.
2. The Committee shall, through the chair of the Board of Directors or through the Chair of the Committee, ensure that the Company maintains contact as required and seeks engagement, where relevant, with its principal shareholders about matters within the Committee's remit.
3. The Committee shall monitor the integrity of the financial statements of the Company, including its quarterly reports and any other formal announcement relating to its financial performance, reviewing significant financial reporting issues and judgements which they contain.
4. Where requested by the Board of Directors, the Committee shall review the content of the Company's annual report and accounts and advise the Board of Directors on whether, taken as a whole, it is fair, balanced and understandable and provides the information necessary for shareholders to assess the Company's position and performance, business model and strategy and whether it informs the Board of Director's statement in the annual report on these matters that is required under the Code.
5. The Committee shall develop and implement a policy on the engagement of its independent registered public accounting firm to supply non-audit services, ensuring there is a prior approval of non-audit services, considering the impact this may have on independence, taking into account the relevant regulations and ethical guidance on the matter and assessment of whether non-audit services have a direct or material effect on the audited financial statements.
6. A report to shareholders on the Committee's activities shall be included in the Company's annual report. This report should include an explanation of how the Committee has addressed the independence and effectiveness of the external audit process and the approach taken to the appointment or reappointment of its independent registered public accounting firm, information on the length of tenure of the current firm, when a tender was last conducted and advance notice of any retendering plans; the significant issues that the Committee considered in relation to the financial statements and how these issues were addressed, having regard to matters communicated to it by the independent registered public accounting firm; an explanation of how independence and objectivity are safeguarded if the firm provides non-audit services, having regard to matters communicated to it by the firm and all other information requirements set out in the Code.