

## **FLUTTER ENTERTAINMENT PLC**

### **COMPENSATION AND HUMAN RESOURCES COMMITTEE OF THE BOARD OF DIRECTORS**

#### **CHARTER**

##### **I. PURPOSE**

The Compensation and Human Resources Committee (the “Committee”) shall provide assistance to the Board of Directors (the “Board of Directors”) of Flutter Entertainment plc (the “Company”) by fulfilling the Committee’s responsibilities and duties outlined in Section IV.

##### **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 meet the criteria for independence set forth under the applicable rules of the New York Stock Exchange.

###### **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 for 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; provided, however, that when appropriate to satisfy the requirements of Section 16b-3 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), any such subcommittee shall be composed solely of two or more members

that have been determined to be “Non-Employee Directors” within the meaning of Rule 16b-3 under the Exchange Act.

The Committee may delegate to one or more officers or employees of the Company the authority to make grants and awards of cash or options or other equity securities to any non-executive officer (as defined below) or employees of the Company under the Company’s incentive-compensation or other equity-based plans as the Committee deems appropriate and in accordance with the terms of such plan; provided that such delegation is in compliance with the relevant incentive compensation plan, the Company’s Articles of Association and applicable law.

### **III. MEETINGS**

The Committee shall meet periodically as circumstances dictate, but not less than twice per year. The Chair of the Board of Directors, the Company Secretary or any member of the Committee may convene 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 and other governing documents.

As part of its review and establishment of the performance criteria and compensation of executive officers, the Committee should meet separately with the Chief Executive Officer, the Chief People Officer, and any other corporate officers, as it deems appropriate. However, the Committee should meet regularly without such officers present, and shall deliberate and vote with respect to such officers’ compensation without such officers being present.

(i) All non-executive directors that are not members of the Committee may attend meetings of the Committee 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 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 may be required or appropriate in light of changing business, legislative, regulatory, legal or other conditions. The Committee may 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, review or investigate any matter of interest or concern that the Committee deems appropriate and may, in its sole discretion, retain, obtain the advice of and terminate any compensation consultant, legal counsel or other adviser. The Committee shall be directly responsible for the appointment, compensation and oversight of any compensation consultant, legal counsel or other adviser retained by the Committee. The Company shall provide appropriate funding, as determined by the Committee, for payment of reasonable compensation to any compensation consultant, legal counsel or other adviser retained by the Committee, 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 undertake an independence assessment prior to selecting any compensation consultant, legal counsel or other advisers that will provide advice to the Committee taking into consideration all factors relevant to such adviser's independence from management, including the factors required by the New York Stock Exchange from time to time.

It is expected that the Committee will evaluate, on at least an annual basis, whether any work provided by the Committee's compensation consultant raised any conflict of interest. Finally, it is expected that the Committee shall pre-approve any services to be provided to the Company or its subsidiaries by any of the Committee's compensation consultants.

#### Setting Compensation for Executive Officers and Executive Directors

1. Establish and review the overall compensation philosophy of the Company.
2. Review and approve corporate goals and objectives relevant to the compensation of the Chief Executive Officer ("CEO"), evaluate the CEO's performance in light of those goals and objectives, and, either as a committee or together with the other independent directors (as directed by the Board of Directors), determine and approve the CEO's compensation level based on this evaluation, including annual salary, bonus, equity and equity-based incentives and other benefits, direct and indirect.
3. Review and approve corporate goals and objectives relevant to the compensation of executive officers other than the CEO, including any annual performance objectives, and approve, or recommend to the Board of Directors for approval, their compensation, including annual salary, bonus, equity and equity-based incentives and other benefits, direct and indirect ("executive officer" means any "officer" as defined in Rule 16a-1(f) under the Exchange Act).
4. In connection with executive compensation programs:

- (i) review and approve, or recommend to the full Board of Directors, new or modified executive compensation programs;
  - (ii) review on a periodic basis the operations of the Company's executive compensation programs to determine whether they are effective in achieving their intended purpose(s);
  - (iii) establish and periodically review policies for the administration of executive compensation programs; and
  - (iv) take steps to modify any executive compensation program to enhance the alignment of payments and benefits with executive and corporate performance and the Company's business strategy.
5. Establish and periodically review policies in the area of senior management perquisites.
  6. Consider policies and procedures pertaining to expense accounts of senior executives.
  7. To the extent applicable, oversee the Company's compliance with rules and regulations of the Securities and Exchange Commission (the "SEC") regarding stockholder advisory votes on executive compensation and the frequency of such votes.
  8. Review and recommend to the Board of Directors, for decision by the Board of Directors, the form and amount of executive director compensation.
  9. Review and approve or recommend to the Board of Directors, any employment or service-related contracts or transaction involving current or former directors and executive officers of the Company, and any related compensation, including consulting arrangements, employment contracts, severance, change in control or termination arrangements.
  10. To the extent applicable, consider, on at least an annual basis, management's assessment of whether risks arising from the Company's compensation policies and practices for all employees, including non-executive officers, are reasonably likely to have a material adverse effect on the Company, including whether such policies and practices may encourage unnecessary and excessive risk taking.

#### Human Capital Management

11. Review and analyze the broader employee engagement survey data collected.
12. Engage directly with employees from diverse groups and leaders from across Divisions and Functions.

13. Oversee face to face listening groups as the Board of Directors makes visits for meetings across global locations and major hubs.
14. Oversee the Company's policies and strategies, and periodically review risks, opportunities, strategies, trends and key metrics related to human capital management, including with respect to employee engagement, pay equity, workplace culture, talent development, workforce composition and compensation and diversity, equity and inclusion.
15. Oversee progress against the Company's People Strategy, including:
  - (i) reviewing the Company's People Strategies as to whether they are appropriate in the context of the Company's business strategies and with the input the Committee has received from the listening activities they have undertaken;
  - (ii) receiving written and verbal updates from management;
  - (iii) receiving metrics and analysis on progress of the implementation and outcomes of the People Strategies;
  - (iv) providing guidance through questions, commentary and challenge where appropriate; and
  - (v) reviewing People risks that are of sufficient scale to potentially impact the performance, sustainability and/or reputation of the Company.

#### Continuity/Succession Planning Process

16. Coordinate with the Nominating and Governance Committee in relation to the review and evaluation of policies and principles for remuneration of the CEO and senior management as part of the CEO and senior management continuity planning process.

#### Monitoring Incentive and Equity-Based Compensation Plans

17. Review and approve, or recommend to the Board of Directors, the Company's equity-based compensation plans and, to the extent subject to the approval of the Board of Directors, incentive-compensation plans, and administer the plans in accordance with their terms or oversee the activities of the individuals responsible for administering those plans, as applicable.
18. Review and approve, or recommend to the full Board of Directors, all equity-based awards, including pursuant to the Company's equity-based plans, subject to the ability of the Committee to delegate authority pursuant to Section II of this Charter.

19. Monitor the Company's regulatory compliance with respect to compensation matters.
20. Monitor compliance by executives with the rules and guidelines of the Company's equity-based plans.
21. Review and approve any stock ownership guidelines for directors and executive officers of the Company and any "clawback" policy of the Company and monitor compliance therewith.
22. Review and monitor any employee retirement, pension, profit sharing and benefit plans.

#### Reports

23. To the extent applicable, review and discuss with management the "Compensation Discussion and Analysis" (the "CD&A") required to be included in the Company's annual proxy statement or annual report on Form 10-K, in accordance with the rules of the SEC and, based on that review and discussion, determine whether or not to recommend to the Board of Directors that the CD&A be included in the Company's annual proxy statement or annual report on Form 10-K.
24. To the extent applicable, prepare the compensation committee report on executive officer compensation as required by the SEC to be included in the Company's annual proxy statement or annual report on Form 10-K filed with the SEC.
25. Report regularly to the Board of Directors including:
  - (i) following meetings and written resolutions of the Committee; and
  - (ii) 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. Subject always to the obligation to maintain minute of meetings and activities of the Committee, 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.

26. 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 periodically review and reassess

the adequacy of this Charter and recommend to the Nominating and Governance Committee or 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.

Effective Date: May 31, 2024