

Living the code

Code of Ethics 2023



Contents

A message from Peter Jackson, CEO	1
1. Introduction, Purpose and Scope	1
2. Key Areas of Conduct	1
2.1 Protecting Our Players and Markets	2
A. Helping our customers to "Play Well"	2
B. Ensuring the integrity of our markets	2
C. Doing more for our communities	2
D. Promoting sustainability	3
E. Modern slavery	3
2.2 Protecting Our Business	4
A. Ensuring compliance with applicable laws and regulations	4
B. Data privacy	5
C. Criminal and civil offences	5
D. Ensuring appropriate external communications	5
E. Gifts and hospitality (G&H)	6
F. Conflict of interests	6
G. Confidentiality and fair dealing	6
H. Insider Dealing/ Trading	7
I. Corporate Opportunities	7
J. Political Activities	7
K. Charitable Activities	7
L. Accuracy of records	8

2.3 Protecting Our Data and Assets	8
A. Information security and data protection	8
B. Use of Flutter communication devices	8
C. Inventions and Intellectual Property Rights	9
D. Third-party engagement	9
E. General corporate office security	9
2.4 Protecting Our People	10
A. Alcohol and drugs	10
B. Employee betting	10
C. Harassment-free workplace environment	10
D. Whistleblowing	10
Other information	11
3. Roles and Responsibilities	11
4. Monitoring, Assurance and Breach Reporting	11
5. Relevant Contact Details	11
6. Supplementary Documentation	11
Appendix 1 Glossary	12



A message from Peter Jackson, CEO

Building a culture where we operate responsibly, honestly, fairly and in accordance with the laws in each of the jurisdictions we operate in is essential to us at Flutter. It is the responsibility of everyone at every level to help build and maintain this culture by always reporting any perceived or actual violations of Flutter policies or other misconduct using the processes set out in this Code. This responsibility includes protecting those who have come forward to make a report. Thank you for taking the time to read and understand this Code and for helping Flutter build and maintain a culture we can all be proud of.



Throughout the document you will see a box with the **'Living the Code'** icon, which represents an ask of employees within specific areas.

1 Introduction, Purpose and scope

Flutter Entertainment plc, and its Divisions ("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. The Code of Ethics (the "Code") applies to Flutter employees (including without limitations senior managers, officers and members of the Executive Committee) as well as Board members, agency workers, volunteers, independent contractors and Third Parties working on behalf of the Company (hereinafter to be referred to as "you").

The Code has been approved by the Board Risk and Sustainability Committee (BRSC) or its delegate and is sponsored by our Group CEO and each of our Divisional CEOs¹. It will be reviewed and updated on an annual basis and, if necessary, more frequently where regulations/business changes require it.

The purpose of this Code is to:

- i. provide an overview of our key areas of conduct;
- ii. outline what we expect you to comply with; and
- iii. outline the steps you must follow when a possible or actual breach of policy or this Code occurs.

This Code is supported by the supplementary documentation outlined in section 6 on page 11.

2 Key Areas of Conduct

The sections below illustrate the key areas of conduct Flutter expects you to comply with. You are expected to comply with these requirements while representing Flutter. Failure to do so could result in disciplinary action up to, and including, termination of employment or a business relationship, if deemed appropriate by Compliance, Integrity, HR, Legal and your relevant line management. It also may result in criminal and civil penalties.

1. Flutter Group Function or any of the Divisions may implement locally formatted codes of conduct that are materially equivalent to this Code to ensure local requirements are complied with; however in the event that an exemption to any aspect of this Code is required by a Division (due to a conflict with local legislation or material difference in risk appetite and/or entity profile), the steps outlined in appendix 2 below (in line with the Flutter Group Risk Management Framework requirements) should be taken.

Once printed, this document becomes an uncontrolled document.

Issued By: Group Compliance
Highest approval authority: Board of Directors
Approval date: 14 December 2023

Version: 5.0
Information classification scale: Public
Document ID: FLU-CLO-COMP-ENG

Key Areas of Conduct continued

2.1

Protecting our Players and Markets

A. Helping our customers to “Play Well”

Every day we bring fun and excitement to millions of people. We recognise that every customer is different, and some may need support to ensure their play experience is a positive one. At Flutter, we employ universal principles across our Divisions to support a positive, safe and entertaining experience for our players. Our Play Well strategy seeks to leverage our global scale and support local safer gambling strategies.

Our Play Well principles include:

Lead progress

We want to define what a positive play experience looks like and lead the way in providing it.

Promote positive play

We want to promote sustainable entertainment.

Effective interaction

We want to have better conversations with our customers to help identify signs of potential harm.

Support and protect

We want to support our customers in every possible way we can.



We ask that you make it your responsibility to promote and embed our Play Well principles across the business, as well as understand and adhere to local safer gambling policies and procedures.

It is all of our responsibility to promote and embed our Play Well principles across the business, as well as understanding and adhering to local safer gambling policies and procedures.

B. Ensuring the integrity of our markets

We take the integrity of our markets extremely seriously. We employ designated Integrity and Compliance teams whose remit includes: i) monitoring and investigating any unusual or suspicious betting patterns on our sports betting products; and ii) proactively assisting sports governing bodies, betting regulators and law enforcement agencies in carrying out betting integrity-related investigations.



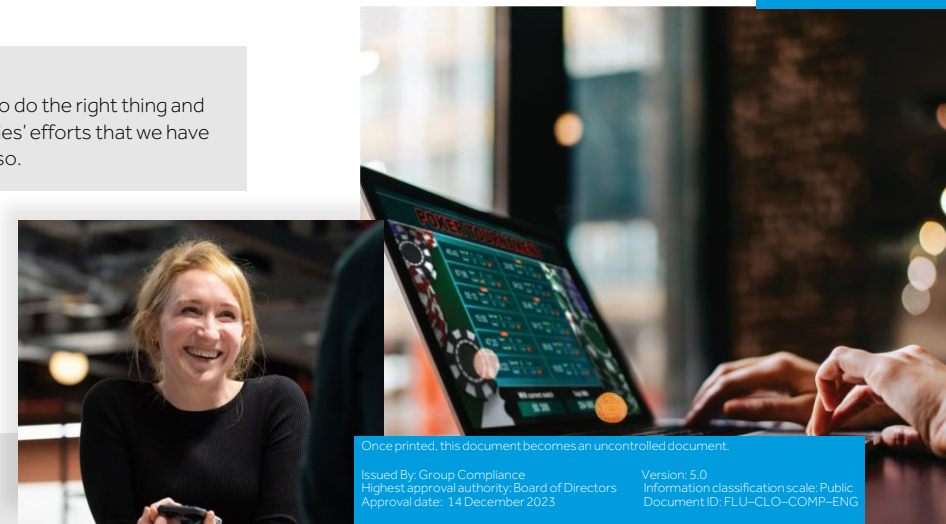
We ask that you report any instance of irregular and/or suspicious betting activity to your local Integrity and Compliance teams as soon as is practically possible. You should also cooperate with any appropriate governmental or regulatory investigation. Any information about a new government, regulatory or other investigation or inquiry should be communicated immediately to your local Legal team.

C. Doing more for our communities

Our “Do More” strategy is focused on building on the strong partnerships we have already made around the world and extending how we give back to our communities by going further than we have before.



We ask that you share our drive to do the right thing and that you promote the communities' efforts that we have in place, when appropriate to do so.



Key Areas of Conduct continued

2.1 Protecting our Players and Markets continued

D. Promoting sustainability

We want to reduce or mitigate our impacts on the environment and climate wherever possible, for the good of our customers, our people and the communities we live and work in. Our global portfolio of brands means we are deeply embedded in communities and homes all over the world, and we take that responsibility seriously. Reducing our environmental impact is a key part of this; not only is it the right thing to do, it also helps to future-proof our business, increase our resilience, and drive long-lasting positive change in our industry.

As we play our part in sustainability goals across our ecosystem including the UK Government's "Race to Zero" we aim to operate with minimal impact upon the environment and climate, every day.



We ask that you live our values and that you help reduce our environmental impact by being conscious of the impact your actions have and by making the effort to reduce or mitigate our environment and climate impact, as much as possible.

E. Modern slavery

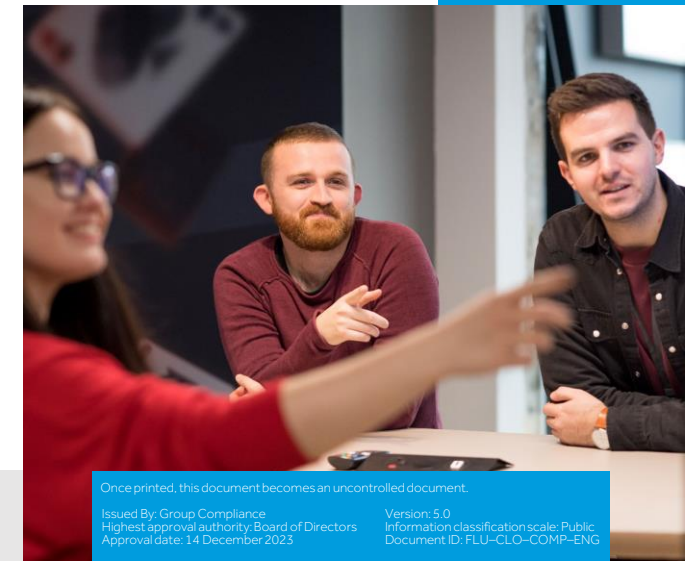
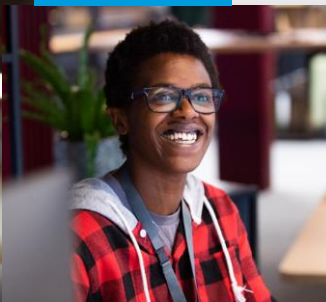
As outlined in our Modern Slavery Statement, we recognise that modern slavery is a global threat that imposes an intolerable burden on those affected by it and that every step must be taken to reduce the suffering it causes. It is incumbent on all organisations to ensure that their operations remain free from this invidious practice. We are committed to conducting our relationships to the highest ethical and moral standards and acting with integrity and professionalism in all our activities. Modern slavery is a crime and a violation of fundamental human rights. The prevention, detection and reporting of modern slavery, in any part of our business or supply chains, is the responsibility of all those working for us or under our instruction.



We ask that you raise concerns about any issue or suspicion of modern slavery in any parts of our business or supply chains, at the earliest possible stage.



At Flutter, we employ universal principles across our Divisions to support a positive, safe and entertaining experience for our players."



Key Areas of Conduct continued

2.2

Protecting our Business

A. Ensuring compliance with applicable laws and regulations

We are committed to complying with all applicable laws and regulations in the jurisdictions in which we operate.



We ask that you:

- i. understand and commit to ensuring Flutter is compliant with all applicable laws and regulations;
- ii. understand and comply with any applicable compliance policies or procedures;
- iii. complete all mandatory training; and
- iv. proactively report any potential or actual policy violations or compliance concerns via your local Compliance and Integrity teams or other appropriate escalation channels.

Key areas of compliance include, but are not limited to, the following:

Anti-Money Laundering and Countering the Financing of Terrorism (“AML and CFT”): We are committed to complying with all AML and CFT laws and regulations by preventing the use of our products or systems to launder criminal proceeds, to finance terrorism, to evade taxation, or to bypass applicable AML&CFT laws. We reserve the right to suspend any customer or third-party relationship that is deemed contrary to relevant law.

Bribery and corruption: We have a zero-tolerance approach to bribery and corruption. We do not, and will not, pay bribes or offer improper incentives to anyone for any purpose. Nor do we, or will we, accept bribes or anything that could be perceived as such.

Sanctions: We are committed to complying with all economic and trade sanctions in the jurisdictions in which we operate. We reserve the right to suspend any customer or third-party relationship that is deemed contrary to relevant law.

Insider Dealing / Trading: We are committed to ensuring individuals who have access to non-public information and / or inside information, regardless of its source do not use or share that information for their personal benefit or the benefit of any other person, for share trading purposes or for any other purpose except the conduct of the Company’s business.

Data protection: We are committed to handling and protecting employee and customer data in accordance with applicable data protection laws and regulations.

Fraud: We are committed to protecting the business from illegal and/or damaging fraudulent actions which erode the value and trust of our business and people.

Modern slavery: We are committed to conducting our relationships to the highest ethical and moral standards and acting with integrity and professionalism in all our activities.

Health and safety: We are committed to ensuring our employees, customers and associates have a safe place to work and enjoy our services.



We are committed to complying with all applicable laws and regulations in the jurisdictions in which we operate.”

Key Areas of Conduct continued

2.2 Protecting our Business continued

B. Data privacy

Flutter is committed to adhering to the relevant regulation and laws in the markets that we operate in. Some of the laws include, but are not limited to, UK and EU GDPR, US Laws (Californian CPA, and Virginian CDPA), Australian Privacy Act, Canadian PIPEDA and Brazilian LGPD.

Our customers and colleagues trust us with their data, and we have a responsibility to keep this data safe and secure. We all have an individual responsibility to ensure that we use and handle data appropriately, and in accordance with relevant laws and in line with Group Policies such as the Data Protection and Privacy Policies of your division/ brand.



We ask that you:

In summary, your key responsibilities are:

- Understand your local privacy policy/ procedure and ensure that your use of personal data adheres to privacy principles & rules of your division/brand;
- Complete your privacy and security training in line with local training requirements.
- Engage with your Privacy team whenever:
 - you are proposing a new or changed use of personal data;
 - you have received a request from an individual regarding their personal data or their rights;
 - you are proposing to share personal data with a third party (internal or external); or
 - you suspect a data breach.

Your local Privacy teams contact details are available in local policies or by contacting the Group Privacy team at DP@flutter.com

C. Criminal and civil offences

Flutter is committed to working with full transparency and accountability. We ask that our employees do too. If an employee has been charged with a criminal offence, it is important that we know.

1. Unless prohibited by local legislation.

2. Who should inform the Compliance team where relevant.



We ask that you inform¹ your line manager and your Human Resources department², if you are charged with an offence which could have an effect on your duties or responsibilities or could be detrimental to Flutter if you are convicted or if court actions are taken against you. This includes (but not limited to) the permanent or temporary loss of a driving licence, adverse judgements or bankruptcy.

D. Ensuring appropriate external communications

The Corporate Media team work hard to manage and protect Flutter's reputation. As with any business of our size, we receive high levels of media attention and social media engagement, and from time to time it can be negative in nature. Therefore, as employees and representatives of Flutter, it's critical that we all understand how and when to engage externally, to avoid bringing unintentional harm to our business.



We ask that you always act in a professional manner and seek appropriate approval prior to making a statement on Flutter's behalf. We ask that you please follow the guidance detailed below as well as referring to and complying with local guidance and policy.

- **Media enquiries and other external communications:** Only a handful of colleagues are authorised to respond to requests for information from journalists, reporters, analysts, and investors – if you don't already know that you are one of them, it is almost certain that you are not an authorised spokesperson. If you receive direct contact (phone, email, social media or face to face) from anyone fitting into these broad groups, please remember that you are not authorised to pass on any information that could be deemed confidential or commercially sensitive. You are also not authorised to speak or give an opinion on behalf of the Company. All media enquiries must be referred to the relevant Flutter Group or the Divisional Director of Corporate Affairs. At no time should you give an interview connected with Flutter or the Division you work for or provide materials to the press, without prior written consent from Flutter Group or Divisional Director of Corporate Affairs or equivalent, or the relevant Executive Committee member. If in doubt, please contact your local Compliance, Integrity, Legal or Corporate Communications department.



Key Areas of Conduct continued

2.2 Protecting our Business continued

- **Customer communications:** We remind all colleagues who handle customer information or communicate directly with customers to ensure that all communications are in line with our Company values to treat customers fairly and courteously. Any communication (electronic, written, audio, etc.) should be viewed through the prism of how it could be seen if shared externally, so it is important to be mindful of language which may be taken out of context. This applies to internal electronic dialogue between colleagues in the same way that it applies to direct communications with customers. This includes emails, Skype and Slack conversations, WhatsApp messages and texts, using work phones.
- **Social media:** Flutter has a corporate LinkedIn and Twitter account, which are great platforms to follow Company news and engage with life at Flutter. Many of you are active on social media, but so too are journalists, investors, and customers. Use of personal social media channels (regardless of whether such channels are publicly available or private) by you to communicate material Company information is strictly prohibited. We must be mindful of our social media activity and use the channels responsibly. Posting on social media may feel instant and harmless but anything you post can spread quickly and is a permanent record, even if deleted quickly.

E. Gifts and hospitality (G&H)

Gifts and Hospitality are a familiar feature of business relationships and networking; however, they require care in both the giving and receiving as they can raise bribery, corruption, and conflict of interest risks. Reference should always be made to your local G&H policies and procedures prior to accepting or offering any G&H.

You must not accept or give anything that will compromise, or be seen to compromise, your judgement or inappropriately influence you or others. It is never acceptable to provide gifts or hospitality to Public Officials, or those related to Public Officials as well as their Close Associates and Connected Parties without prior approval in accordance with your local policy and guidance.



We ask that you use your judgement and good sense to consider what the intention behind the gift or hospitality is, and whether it is reasonable and justifiable in the circumstances. If in doubt, refer to your local G&H policies.

F. Conflict of Interests

Conflicts of Interest arise when an employee's personal interest (including family, friendships and financial or social factors) are inconsistent, or appear to be inconsistent, with those of Flutter. Conflicts of Interest could lead to our judgments, decisions or actions in respect of Flutter being compromised.

You are expected to avoid any conflict of interest and report any known or potential conflicts to your line manager, your local Compliance or Integrity team and any other relevant escalation points of contact as well as recording the conflict of interest in the register maintained by your local Compliance or Integrity teams. Please refer to the Conflicts of Interest Policy for more information.

G. Confidentiality and fair dealing

Often employees have confidential information about our business, customers or suppliers. You should maintain the confidentiality of information entrusted to you by the Company, our customers or suppliers, except when disclosure is authorized or legally mandated. Confidential information includes all non-public information that might be of use to competitors, or harmful to Flutter or its customers, if disclosed.

You should behave honestly and ethically at all times and with all people. You should act in good faith, with integrity and due care, and shall engage only in fair competition, by treating ethically colleagues, competitors and other third parties.

Stealing proprietary information, possessing trade secret information that was obtained without the owner's consent, or inducing improper disclosure of such information by past or present employees of other companies is prohibited. No individual should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or similar unfair practice.



We ask that you ensure inside information is kept confidential and not shared with Third Parties.



Key Areas of Conduct continued

2.2 Protecting our Business continued

H: Insider Dealing / Trading

Often employees have access to material non-public information. All non-public information about the Company should be considered confidential information. It is always illegal to trade in the Company's securities while in possession of such information. Employees should be aware it is illegal in many cases to communicate or "tip" such information to other, even absent of any monetary benefit to the person communicating such information. Please refer to Group Securities Dealing Code and PDMR Securities Dealing Code for more information.

I. Corporate opportunities

During your employment, opportunities may arise for your personal gain or the benefit of a related Third Party. Employees are prohibited from acting on these opportunities for personal gain. You must not compete with Flutter for business opportunities, use Flutter's property, information or position for your personal gain or take away from Flutter an opportunity related to Flutter's business.

J. Political activities

We understand that you may wish to be actively involved in government and political activities, such as volunteering and contributing to political causes; however, this represents a significant area of risk for our business as it may be seen as a method of bribery or corruption.



We ask that you:

- do not use Flutter's assets for any personal political contributions or activities;
- do not make any political contributions on behalf of Flutter, unless previously approved by your local Compliance or Integrity team in line with local laws and regulation;
- ensure that any personal political testimonials, endorsements, other statements, or lobbying activities do not expressly or implicitly indicate Flutter's support or endorsement. In the event that you are providing such political statements, you must simultaneously disclose that you are not representing Flutter or acting on behalf of Flutter; and
- seek pre-approval and guidance from your local Compliance or Integrity team to avoid conflict of interests where you are seeking to be elected or appointed to political office or joining Trade Associations on behalf of Flutter.

K. Charitable activities

We encourage you to engage in charitable and volunteering activities outside of work and promote our "Do More" Strategy. However, you must also remember that any donations or sponsorships provided by, or on behalf of Flutter or using Flutter's assets, including your work time, must be made only in accordance with Flutter Group and any relevant Divisional Anti-Bribery and Corruption Policies. Your personal charitable activities should generally be separate from Flutter, and we ask that you seek pre-approval and guidance from your local Compliance or Integrity team⁴ prior to making a contribution or engaging in charitable activity on behalf of Flutter.



We ask that you seek pre-approval and guidance from your local Compliance or Integrity team¹ prior to making a contribution or engaging in Charitable activity on behalf of Flutter.



We encourage you to engage in charitable and volunteer activities outside of work and promote our 'Do More' Strategy."

L. Accuracy of Records

It is our policy to make full, fair, accurate, timely and understandable disclosures in compliance with applicable laws and regulations in all reports and documents that we file with, or submit to, the U.S. Securities and Exchange Commission, governmental agencies, and in all other public communications made.

The integrity, reliability and accuracy in all material respects of our books, records and financial statements are fundamental to our continued and future business success. We must record our financial activities in compliance with all applicable laws and accounting practices and provide current, complete and accurate information to any and all government agencies.



We ask that you:

- accurately record all funds, assets and transactions on the books and records ;
- do not enter a transaction with the intent to document or record it in a deceptive or unlawful manner
- do not create any false documentation or book entry for any transactions entered by us



Key Areas of Conduct continued

2.3

Protecting our Data & Assets

A. Information security and data protection

We take the security of our information seriously and we are committed to protecting it from any unauthorised access, use or modification. We classify our information into the following categories:

- **Public:** Information, which is already, or authorised to be, public, for example, the information we hold on our website.
- **Internal:** Non-public information which, if leaked, may present a low to moderate risk to our business, for example, management reports, internal procedure documents, organisation charts, and or non-identifiable Personal Data.
- **Confidential:** Non-public information which, if leaked, may present a high risk to our business and/or may breach data protection laws and regulations, for example, premature release of annual financial report information or Personal Data.
- **Restricted:** Non-public information shared on a limited basis within the organisation, if leaked, may present a significant risk to our business, for example, sensitive Personal Data and/or commercially sensitive data, such as a potential merger or acquisition.



We ask that you commit to handling, protecting, and sharing our information by adhering to local data protection and internal security policies, including after you have left the Group and that you complete mandatory trainings. You should only share information with Third Parties that have been assessed by your Security team and only use approved processes and tools.

It is also important that you play your part in responding effectively to potential security and data breach incidents. Report suspicious security events, lost or stolen corporate or personal devices that contain corporate data, unknown or suspicious devices plugged into the office network, malware infections, suspicious emails or any other security weaknesses, either directly to your line manager, or to your Divisional Information Security team.

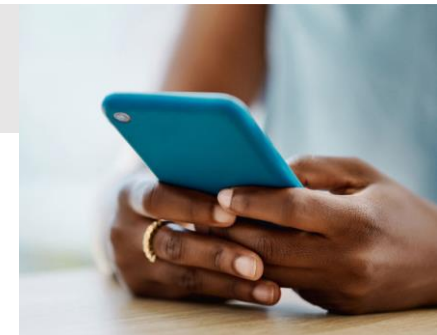
B. Use of Flutter communication devices

We provide access to equipment such as computers and mobile phones to enable you to fulfil your role. It is your responsibility to ensure that you use the equipment and facilities provided by Flutter (if any) in an effective, efficient and ethical manner.



We ask that you adhere to any and all our equipment usage policies with regards to acceptable usage of electronic devices and communications, a breach of which may lead to disciplinary action. This includes, but is not limited to, the following considerations:

- **Personal use:** We permit reasonable use of our communication systems to send personal emails and instant messages, browse the web and make personal telephone calls, subject to certain conditions. However, please note that this personal use is a privilege and not a right and can be revoked at any time if it is being abused or overused.
- **Prohibited use:** Under no circumstances should our equipment or facilities, such as internet access, be used for fraudulent or improper means. You may not access or distribute material through any media whatsoever, which would generally be considered unsuitable in a work environment. This includes, but is not limited to, texts, information, or images of an offensive or sexually explicit nature. You are reminded that it is illegal to operate mobile communications equipment in certain situations, such as driving, and that Flutter will accept no liability in this respect for any injuries or penalties incurred.
- **Monitoring:** Our communication systems are subject to monitoring, unless prohibited by law. We reserve the right to monitor and collect any, and all communications that use our IT facilities and systems. You should take care that you do not send any communication, nor have any conversations, that are deemed inappropriate or damaging to Flutter. This applies equally to internal and external communications, which include communications via social networking sites and blogs. Please refer to section 2.2d for further guidance on communication.



Key Areas of Conduct continued

2.3 Protecting our Data & Assets continued

C. Inventions and Intellectual Property Rights

During the course of your employment, all Intellectual Property Rights shall, on creation, vest in and remain the property of Flutter. To the extent that they do not vest automatically, you hold them on trust for Flutter and shall execute all documents and do all acts as may, in the opinion of Flutter, be necessary to give effect to such vesting. It is the responsibility of all employees and Third Parties to promptly disclose to Flutter full details of any Intellectual Property Rights. This should be done in the first instance, by informing your line manager (or usual point of report in the case of Third Parties) and Legal team, who will make the appropriate assessments on ownership of Inventions or other Intellectual Property Rights.

As detailed in the previous section, all employees and Third Parties must adhere to any and all of Flutter's equipment usage policies with regards to acceptable usage of electronic devices and communications, a breach of which may lead to disciplinary action being taken.

D. Third Party engagement

Like many companies, Flutter engages a large volume of Third-Party suppliers to support us in meeting our objectives and strategy. For reputational and legal reasons, we must ensure that any Third Party we engage with does not contravene our commitment to operate responsibly, honestly, fairly and in accordance with the laws in each of the jurisdictions we operate in. To ensure this, we have implemented a number of measures to ensure Third Parties are subjected to appropriate due diligence and approval prior to engagement.



We ask that you seek approval in line with local Third-Party and procurement or equivalent policies and procedures prior to engaging any Third-Party relationship and or signing any contract on behalf of Flutter.

In addition, approval from Flutter Group and/or Divisional Legal is required prior to engaging or communicating with law firms. Approval from Flutter Group and/or Divisional Legal and the Financial Crime team is required before engaging with Third Parties who will act as lobbyists on behalf of Flutter.

Third-Party disputes need to be escalated to local Flutter Legal functions, and all settlements must be approved by Divisional Flutter Legal functions in the manner set out by the Divisions prior to agreement and release of funds. All material settlements should be escalated to the Chief Legal Officer and Flutter Group Commercial Director, where appropriate.

E. General corporate office security

We take the security of our offices very seriously at Flutter. Employee safety is paramount as well as protecting our assets.



To help keep our offices safe, we ask you:

- i. ensure that your company ID pass (where issued) is clearly displayed at all times when on the premises and moving around the building;
- ii. familiarise yourself with building emergency procedures;
- iii. ensure that, when you are the host of any visitor(s), pre-notification of the visitor is sent to the local Workspace team and/or security, the visitor(s) is/are familiarised with the building emergency procedures, escorted when on Company premises and provided with an appropriate ID card that must be displayed at all times when on the premises;
- iv. that you do not lend or share ID passes at any point. If you have forgotten your ID pass, sign in with the Workspace team or security to obtain a temporary pass which must be returned at the end of the day;
- v. ensure that all obligations in relation to the safeguarding of Confidential or Personal Information are adhered to;
- vi. challenge all unauthorised tailgating attempts;
- vii. report lost/stolen access passes to the local Workspace team and/or security as soon as possible after the event, in order that they can be cancelled and removed from the access management system;
- viii. to always adhere to local information security and data protection procedures;
- ix. make adequate provision to protect the integrity of Flutter and personal property; and
- x. follow Flutter's procurement procedures when employing the services of external suppliers.



Key Areas of Conduct continued

2.4

Protecting our People

A. Alcohol and drugs

We enjoy rewarding hard work, celebrating success, and entertaining our clients and customers in a responsible manner. This sometimes includes permitting alcohol consumption on Flutter premises or at offsite locations. On such occasions, you are required to ensure that your alcohol consumption is reasonable and not excessive so that you do not act in a way that might damage our reputation or brand in any way. If you are required to operate machinery whilst at work (which includes motor vehicles), you are prohibited from consuming alcohol, in the interests of personal safety.

Smoking of any description, including the use of electronic cigarettes and vaping, is not permitted within any of our offices, retail premises, or in any of the washrooms or cubicles.

If you attend work under the influence of alcohol or if you drink on Flutter premises or remotely during normal working hours, and without management authorisation, you may be subject to disciplinary action. The use or possession of illegal substances will result in disciplinary action.

B. Employee betting

We are passionate about supporting our colleagues and protecting them from gaming-related harm. We want to ensure that when our colleagues choose to gamble that it is undertaken in a controlled manner, and as part of a balanced lifestyle. Colleagues should always gamble safely and be mindful of their own personal circumstances. It is all of our responsibility to understand and adhere to local employee betting policies and procedures.

C. Harassment-free workplace environment

The objective of the Anti-Harassment and Bullying Policy is to ensure that you are treated with dignity and respect, free from harassment or other forms of bullying at work. Flutter operates a zero-tolerance policy and is committed to eliminating bullying and harassment in the workplace; this includes an act of harassment that occurs inside or out of the workplace, and includes, but is not limited to, business trips and business-related social events. Flutter is equally committed to protecting you against harassment from clients or customers of Flutter and will do all it reasonably can to ensure no such harassment takes place.

D. Whistleblowing

You have a responsibility to voice any suspicion you may have that other Flutter employees or Third Parties are doing something illegal, improper, in contravention of public interests, or in violation of this Code or other Group policies and procedures. If you have a concern that you wish to raise and do not feel comfortable raising to your line manager, you should follow the procedure as set out in the Flutter Whistleblower Policy.

We aim to encourage openness and will support you if you raise concerns under the Flutter Group Whistleblower Policy. We are committed to ensuring that you do not suffer any retaliation or detrimental treatment, as a result of raising a concern in good faith, and in the public interest.

If you wish to submit a report, you may do so on an anonymous basis, by contacting Flutter's Speak Up Platform. The contact details for Flutter's Speak Up Platform are set out in the Flutter Whistleblower Policy.

This code does not restrict any current or former employee from communicating, cooperating or filing a complaint with any U.S. federal, state or local governmental or law enforcement branch, agency or entity with respect to possible violations of any US federal, state or local law or regulation.



We are passionate about supporting our colleagues and protecting them from gaming related harm."



Other information

3 Roles and Responsibilities



We ask that:

- You familiarise yourself with the content of this Code and report any breach or wrongdoing (past, present, or likely future).
- If you are acting in a supervisory position, please ensure your team members are aware of this Code and their obligations to identify and escalate potential breaches, where appropriate.
- When in doubt, you seek guidance from your line manager or local Compliance or Integrity team.

4 Monitoring, Assurance and Breach Reporting

Compliance with this Code is mandatory. You should raise any concern with someone who can help address them properly, namely your Compliance or Integrity team. Depending on the circumstances, you may choose to report internally, or externally via Flutter's Speak Up Platform that allows you to report anonymously should you choose to do so.

Your local Compliance or Integrity team may be in the best position to address concerns over potential breaches of this Code. You can also reach out on this matter to your line manager, HR or other trusted persons such as Flutter's own Legal Counsel or Internal Audit.

Where it is not possible or comfortable for you to raise a concern internally, or where a concern continues to be unresolved following consultation, you can and should submit a report through Flutter's Speak Up Platform as detailed in the Whistleblower Policy.

5 Relevant Contact Details

Enquiry area	Point of contact	Email
Compliance and Regulatory	Group Compliance Team	complianceenquiries@flutter.com
Media Enquires	Corporate Communications Team	communications@flutter.com
Whistleblowing	Speak Up Platform/Whistleblowing Reporting Line	flutter.integrityline.com

6 Supplementary Documentation

These policies are available externally on our website and on your local intranet

- Flutter Anti-Money Laundering and Countering Financing of Terrorism Policy
- Flutter Anti-Bribery and Corruption Policy
- Flutter Conflict of Interest Policy
- Flutter Gifts and Hospitality Policy
- Flutter Sanctions Policy



Please refer to your local intranet for more information and access to supportive material

- Flutter Whistleblower Policy
- Flutter Anti-Bullying and Harassment Policy
- Local Data Protection Policies
- Flutter Procurement Policy
- Flutter Travel and Expense Policy
- Group Securities Dealing Code and PDMR Securities Dealing Code

Appendix 1 Glossary

Term	Explanation
Bribery	"Bribery" in this document means a criminal and corrupt practice where a person or an organisation offers something of value to a corporate or individual, including a public official, in exchange for their cooperation in influencing a decision-making process, committing, or allowing fraud against the official's organisation, or otherwise violating their official duties.
Close Associates	"Close Associates" of a Public Official include any natural person known to be: <ul style="list-style-type: none"> (i) a joint beneficial owner of a legal person or legal arrangement, or any other close business relationship with the Public Official; (ii) the sole beneficial owner of a legal person or legal arrangement known to have been set up for the benefit of the Public Official; (iii) a beneficiary of a legal arrangement of which Public Official is a beneficial owner or beneficiary; or (iv) a person in a position to conduct substantial financial transactions on behalf of the Public Official.
Corruption	"Corruption" in this document means unlawful, unethical, or improper actions or breaches of trust undertaken for the purpose of personal, commercial, or financial gain. Corrupt activities can relate to the trading of information, gifts and hospitality, fees and commissions, embezzlement and favouritism, nepotism, cronyism and clientelism.
Conflict of Interest	"Conflict of Interest" in this document means when personal or self-serving interests could directly or indirectly compromise your judgement, decisions, or actions when working for or with Flutter. Such interests hold the potential to make it difficult for you to perform objectively and effectively on behalf of Flutter.
Connected Parties	"Connected Parties" include relatives and Close Associates of Public Officials. Relatives of a Public Official include any of the following family members: <ul style="list-style-type: none"> (i) a spouse; (ii) a partner considered by national law as equivalent to a spouse; (iii) a child; (iv) a spouse or partner of a child; (v) a brother or sister (including a half-brother or half-sister); (vi) a spouse or partner of a brother or sister; (vii) a parent; (viii) a parent-in-law; (ix) a grandparent; or (x) a grandchild.
Data breach	"Data breach" is a breach of security leading to Personal Data being accidentally or unlawfully lost, stolen, damaged, altered or disclosed to an unauthorised person.
Divisions	"Divisions" or "Divisional" in this document refers to Flutter Group Divisions including UK & Ireland, International, USA and Australia.
Group Function	"Flutter Group Function" in this document means Head Office and includes employees responsible for Flutter Group functions and departments.
Gifts	"Gifts" in this document includes but is not limited to, physical goods or valuables, cash, personal discounts, competition prizes, services or other benefits in kind which can be considered of value.

Appendix 1 Glossary continued

Term	Explanation
Group or Flutter	"Group" or "Flutter" in this document means "Flutter Group Function" and "Divisions" collectively.
Harassment	"Harassment" in this document refers to any unwanted physical, verbal, or non-verbal conduct which has the purpose or effect of violating the recipient's dignity or creating an intimidating, hostile, degrading, humiliating or offensive environment for them. Harassment often (but not exclusively) targets the sex, sexual orientation, marital status, gender reassignment, race, religion, colour, nationality, ethnic or national origin, disability, HIV positive /AIDS status or age of the victim. A single incident of unwanted or offensive behaviour to one individual can amount to harassment.
Hospitality	"Hospitality" in this document 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.
Intellectual Property Rights	"Intellectual Property Rights" means patents, rights to inventions, copyright and related rights, trademarks, trade names and domain names, rights in get-up, goodwill and the right to sue for passing off, unfair competition rights, rights in designs, rights in computer software, database rights, topography rights, rights to use and preserve the confidentiality of information (including know-how and trade secrets) and any other intellectual property rights, in each case whether registered or unregistered and including all applications (or rights to apply) for and be granted, renewals or extensions of, and rights to claim priority from, such rights and all similar or equivalent rights or forms of protection which currently subsist or will subsist now or in the future in any part of the world.
Inventions	"Inventions" means any invention, idea, discovery, development, improvement, or innovation, whether or not patentable or capable of registration, and whether or not recorded in any medium.
Modern slavery	"Modern slavery" in this document means the severe exploitation of other people for personal or commercial gain.
Money laundering	"Money laundering" in this document means the process by which the proceeds of crime are concealed to disguise their illegal origin.
Non-identifiable personal data	"Non-identifiable personal data" is information, which if viewed on its own without other personal data, would not enable the identification of a person. For example, a customer's account ID.
Personal data	"Personal data" is any information which can identify any living individual (directly, or in conjunction with other information processed by Flutter in relation to that individual). It includes all identifiers such as a name, an identification number, location data, an online identifier or to one or more factors specific to the physical, physiological, genetic, mental, economic, cultural or social identity of that individual.
Public Official	<p>"Public Official" in this document means the following:</p> <ul style="list-style-type: none"> any official or employee of a government or of a department, organisation, or agency of a government (or any department, organisation, or agency thereof), including but not limited to, licensing and permitting bodies governing the gaming industry; any employee of any company owned or controlled by a government; any official who holds a legislative or judicial position; any official of a public international organisation; any political party or official of a political party; any candidate for political office; and any other person or firm acting in an official capacity, including for, or on behalf of, a government, a department or agency of a government, a company owned or controlled by a government, a legislator, a judicial officer, a public international organisation, or any political party.

Appendix 1 Glossary continued

Term	Explanation
Sanctions	"Sanctions" in this document means political and/or economic measures which are imposed by governments with the intention of influencing the behaviour of a particular country's regime, individuals, or groups. The types of sanctions measures put in place can vary widely, including financial restrictions, import/export restrictions and travel bans.
Sensitive personal data	For example, (i) special categories of data consisting of racial or ethnic origin, political opinions, religious or philosophical beliefs, or trade union memberships, genetic data, biometric data, data concerning health or data concerning a natural person's sex life or sexual orientation; (ii) children and other vulnerable people's Personal Data; (iii) criminal data (iv) financial data that may be used for fraud ; (v) location data which impacts freedom of movements and (vi) information linked to household and private activities.
Terrorist financing	"Terrorist financing" in this document means the provision, collection, or receipt of funds with the intent or knowledge that the funds will be used to carry out an act of terrorism.
Third Parties	"Third Party" in this document means suppliers, service providers and other third parties, such as consultants, with whom Flutter contracts, acquires, partners, engages or otherwise has a relationship.
Flutter's Speak Up Platform	The "Speak Up Platform" is hosted by a third-party, but all reports will be provided to Flutter in a timely manner and Reporting Persons will receive a response from the Confidential Designee.

Flutter[™]

Entertainment plc

Belfield Office Park,
Beech Hill Road,
Clonskeagh,
Dublin 4,
Ireland

www.flutter.com