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Applies to all activities related to Community, Charity, Corporate Social Responsibility / CSR





I. Introduction, Purpose and Scope

As part of our commitment to sustainability through our Positive Impact Plan, the federated divisions and brands within Flutter Entertainment PLC incl. locations (collectively referred to as "FLUTTER" in this document) have pledged to support our communities around the world as part of the 'Do More' pillar and our ambition to reach 10million people through our community activities by 2030.

This policy applies to all activities related to Community, Charity, Corporate Social Responsibility / CSR ("community") and aims to ensure consistent minimum standards of governance, due diligence, and impact reporting across Flutter.

II. Statement of Policy

Key Operating Principles

Flutter has identified three broad areas of focus for our community support. These serve as Flutter group-level priorities while still allowing local brands and locations to deliver activity in ways that reflect local needs and context:

- Sport & Play: supporting organisations and activities
 that improve access to and demonstrate the
 importance of sport as a tool to catalyse positive social
 change and establish healthier, thriving communities.
- Health & Wellbeing: support for organisations and activities that promote and increase access to positive health & wellbeing provisions for the community across physical, mental, and economic dimensions.
- Tech4Good: support for organisations and activities that use technology to transform lives, create connections, and innovate solutions to social issues.

Governance

Appropriate oversight and governance ensure community and charitable activities are carried out transparently and with stakeholder approval. This minimises reputational risk and avoids bias in decision making.

Providing cash contributions and initiating partnerships with organisations should never be based on personal preferences of employees or committees. While programmes may differ locally, the same approval chain and oversight standards apply across all brands and divisions.

At the same time, it recognises the importance of local tailoring—allowing divisions and brands to adapt community programmes to their own markets, stakeholders, and community priorities.

This policy applies to all employees, directors, officers, contractors, agency staff, and consultants, whether permanent, temporary, casual, part-time or on fixed-term contracts (collectively, "Employees") across Flutter. It covers activities initiated individually, through departments/teams (incl. dedicated Do More leads), or by groups of employees (such as Charity Committees) representing Flutter or any of its brands in community engagement or charitable giving.

In addition to these focus areas, we are also keen to promote support for:

- Colleague Engagement: volunteering activities or partnerships that promote the use of volunteer leave and support community needs. Each brand or division may develop engagement approaches suited to their workforce and local community.
- Disaster & Emergency Aid: Flutter may respond to a disaster or emergency through cash donations, matched giving incentives or in-kind gifts. While responses will be tailored to the local situation, approvals and reporting must follow group standards.

Please also refer to your specific division or brand guidelines via your divisional community, charity, CSR lead ("Do More Lead") for any additional guidance which supplement this policy to reflect brand or market-specific needs.

Approval for donations or partnerships must follow a multistep process that ensures:

- The divisional, regional or brand designated Do More Lead (and where applicable, location Leads) has oversight for reporting and must be notified of any proposed partnerships ahead of approval.
- The budget holder has approved the spend.
- A senior leader (e.g. Divisional MD, CFO, line manager of the budget holder or other equivalent senior representative) provides final approval.

In the case of Charity Committees, decisions must align with local Do More guidelines and be made with a guorum of three.

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Due Diligence

Employees initiating charitable support in the name of Flutter must ensure due process is followed. Higher-risk categories have been identified for the potential misuse of funds or to our reputation. Donations should not be given to:

- Non-registered charities (subject to local legal requirements). Where registration is not required, the organisation must demonstrate non-profit status.
- Political parties, government bodies, or lobbying organisations. Any exception must be approved by local public affairs dept and documented.
- Organisations that promote religious beliefs or use of funding for religious instruction.
- Sponsorship for individuals or team fundraising challenges where funds are given to the individual/team.

- Social finance or Impact Investing.
- GoFundMe pages or equivalent.

All proposed charity partners must be onboarded by procurement and submitted against standard screening and checks for sanctions before donations are made. Additional local checks can be performed as deemed necessary, but minimum due diligence is required across the group.

Given industry sensitivities, organisations serving higher-risk demographics (e.g. children) should be avoided but where the partnership is deemed essential, the proposal should be escalated to divisional Do More Leads, Communications and Public/Government Affairs for approval.

Reporting & Record Keeping:

Each divisional, brand or location Do More Lead tracks donations and activities and must submit a quarterly report to the Group Head of Communities. All data must be entered into the group-designated tool and include:

- Finance: reconciled with local Finance departments to ensure accuracy.
- Volunteering: recorded through an approved tracking tool (HR system, OnHand or other verifiable data source).
- Impact: reported by partner charities wherever possible, with people reached recorded as a minimum.

Employees must provide donation and impact records to their divisional/brand Lead at the time of the donation. Evidence must be shared each quarter alongside data reports for audit purposes. Donations above \$25,000 or local equivalent are expected to have agreed impact reporting requirements with their partners in advance of any donation being made.

Local systems may supplement collection, but group reporting standards always apply. Records must be retained in line with Flutter's document retention schedule and be available for audit

III. Roles & Responsibilities

Divisional / Regional Company Management must:

- Appoint at least one Do More Lead. The individual/team can have a location, brand, regional or division wide remit as deemed appropriate.
- Ensure Leads have support to capture and consolidate Do More data. These mechanisms may vary locally but must meet group reporting standards.

All employees (incl. Do More Leads) must:

- Follow this policy and supporting documents.
- Where participating in committees, comply with the local guidelines as agreed with the brand/regional/divisional Do More Lead.
- Not bypass divisional, regional or brand Leads or group processes, even when pursuing locally tailored initiatives.

IV. Monitoring, Assurance and Breach Reporting

Compliance with this policy is mandatory. On submission of data each quarter, local Do More leads should perform assurance checks before reporting to the Regional Leads. Divisional Leads are required to verify these checks ahead of submission to the Group Head of Communities. Additional sample checks will be carried out centrally, and Internal Audit may periodically review the data and evidence. Global reports

will be shared quarterly with Flutter ExCo, compliance, the Nevada Licensing Committee, and others as required.

Employees must raise any issues or concerns with managers or local compliance teams as soon as possible. Breaches can lead to disciplinary action up to termination. Misuse concerns may also be reported through whistleblowing channels.

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VI. Relevant Contact Details

In the event of any questions with regards to the content, context or meaning of this document please contact:

| Responsible | Email |
|---|---------------------------|
| Kerry McNally, Group Head of Communities & Engagement | Kerry.mcnally@flutter.com |

VII. Supplementary Documentation

- Do More Policy Standard
- Minimum Standards for Third Party Relationship Management
- Anti-Bribery & Corruption Policy Standard
- Children and Communications Policy

- Blip Donations Policy
- FanDuel Do More Policy
- Flutter International Do More Procedures 2025