

Statement of use		
Flutter Entertainment plc has reported the information cited in this GRI content index for the period 1 January to 31 December 2023 with reference to the GRI Standards.		
GRI/SASB Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organisational details	Annual Report and Accounts 2023: Cover Page, p. 117, 123, 124 Annual Report 2023 on Form 10-K: Cover page, p. 1, 200, 201 CDP Climate Change 2023 response: CO.3
	2-2 Entities included in the organisation's sustainability reporting	Annual Report 2023 on Form 10-K: Exhibit 21.1 Sustainability Report 2023: p. 1, 2, 3
	2-3 Reporting period, frequency and contact point	Annual Report and Accounts 2023: p. 124 Annual Report 2023 on Form 10-K: Cover page Sustainability Report 2023: p. 1, 3
	2-4 Restatements of information	Annual Report and Accounts 2023: p. 122 Sustainability Report 2023: p. 42
	2-5 External assurance	Annual Report and Accounts 2023: p. 89-91, 120, 121 Annual Report and Accounts 2023: p. 2, 12-15
	2-6 Activities, value chain and other business relationships	Annual Report 2023 on Form 10-K: p. 57
	2-7 Employees	Annual Report and Accounts 2023: p. 25, 81 Annual Report 2023 on Form 10-K: p.22
	2-8 Workers who are not employees	Data not available
	2-9 Governance structure and composition	Annual Report and Accounts 2023: p. 45, 65
	2-10 Nomination and selection of the highest governance body	Annual Report and Accounts 2023: p. 71-79
	2-11 Chair of the highest governance body	Annual Report and Accounts 2023: p. 56, 70
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report and Accounts 2023: p. 19
	2-13 Delegation of responsibility for managing impacts	Annual Report and Accounts 2023: p. 19
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Report 2023: p. 7
	2-15 Conflicts of interest	Annual Report and Accounts 2023: p. 64, 70, 94
	2-16 Communication of critical concerns	Annual Report and Accounts 2023: p. 41, 56, 59, 63, 80, 81
	2-17 Collective knowledge of the highest governance body	Annual Report and Accounts 2023: p. 71
	2-18 Evaluation of the performance of the highest governance body	Annual Report and Accounts 2023: p. 73, 74
	2-19 Remuneration policies	Annual Report and Accounts 2023: p. 98-102, 109
	2-20 Process to determine remuneration	Annual Report and Accounts 2023: p. 96
	2-21 Annual total compensation ratio	Annual Report and Accounts 2023: p. 114
	2-22 Statement on sustainable development strategy	Annual Report and Accounts 2023: p. 17 Sustainability Report 2023: p. 6
	2-23 Policy commitments	Annual Report and Accounts 2023: p. 41, 42 <a href="http://www.flutter.com/about-us/corporate-governance/policies-and-documents/">www.flutter.com/about-us/corporate-governance/policies-and-documents/</a>
	2-24 Embedding policy commitments	Annual Report and Accounts 2023: p. 42
	2-25 Processes to remediate negative impacts	Annual Report and Accounts 2023: p. 21, 41, 93
	2-26 Mechanisms for seeking advice and raising concerns	Annual Report and Accounts 2023: p. 41, 42
	2-27 Compliance with laws and regulations	Annual Report and Accounts 2023: p. 49 for general compliance information
	2-28 Membership associations	Annual Report and Accounts 2023: p. 15, 48
	2-29 Approach to stakeholder engagement	Annual Report and Accounts 2023: p. 12-15 Sustainability Report 2023: p. 9, 10
	GRI 3: Material Topics 2021	2-30 Collective bargaining agreements
3-1 Process to determine material topics		Sustainability Report 2023: p. 8
3-2 List of material topics		Annual Report and Accounts 2023: p. 18 Sustainability Report 2023: p. 8
	3-3 Management of material topics	Annual Report and Accounts 2023: Play Well: p. 21-24 Work Better: p. 25-27 Do More: p. 28-29 Go Zero: p. 30-40 Business Integrity: p. 41-42 Sustainability Report 2023: p. 12-44
<b>Safer gambling, responsible marketing and advertising</b>		
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	Annual Report and Accounts 2023: p. 21-24
SASB Metric	Responsible gaming - Percentage of gaming facilities that implement the Responsible Gambling Standards Criteria for Venues (% by revenue)	Data not available
	Responsible gaming - Percentage of online gaming operations that implement the Responsible Gambling Council (RGC) Standards and Criteria for iGaming (% by revenue)	Data not available
	Smoke-free Casinos - Percentage gaming floor where smoking is allowed (% of gaming floor area)	Data not available
	Smoke-free Casinos - Percentage of gaming staff who work in areas where smoking is allowed. (% of man-hours)	Data not available
<b>Jobs, skills and DE&amp;I</b>		
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Annual Report and Accounts 2023: p. 101
	401-3 Parental leave	Data not available
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Annual Report and Accounts 2023: p. 42
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Annual Report and Accounts 2023: p. 42
	404-1 Average hours of training per year per employee	Data not available
GRI 404: Training and Education 2016	404-2 Programmes for upgrading employee skills and transition assistance programmes	Annual Report and Accounts 2023: p. 51, 82 Sustainability Report: p. 25-30
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Annual Report and Accounts 2023: p. 78, 81 Annual Report 2023 on Form 10-K: p.182
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Annual Report and Accounts 2023: p. 42 Modern slavery statement: <a href="http://www.flutter.com/modern-slavery-statement/">www.flutter.com/modern-slavery-statement/</a>
SASB: Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.2 - Employee engagement as a percentage TC-SI-330a.3 - Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Annual Report and Accounts 2023: p. 7 Annual Report and Accounts 2023: p. 78, 81
<b>Community investment</b>		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	Sustainability Report 2023: p. 31-39
<b>Climate change, energy use, carbon emissions, water extraction and use, waste</b>		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Annual Report and Accounts 2023: p. 39, 40, 122 Sustainability Report 2023: p. 40-44, 45
	305-2 Energy indirect (Scope 2) GHG emissions	Annual Report and Accounts 2023: p. 39, 40, 122 Sustainability Report 2023: p. 40-44, 45
	305-3 Other indirect (Scope 3) GHG emissions	Annual Report and Accounts 2023: p. 39, 40, 122 Sustainability Report 2023: p. 40-44, 45
	305-4 GHG emissions intensity	Annual Report and Accounts 2023: p. 39
	305-5 Reduction of GHG emissions	Annual Report and Accounts 2023: p. 31, 39 Sustainability Report 2023: p. 40-44
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Annual Report and Accounts 2023: p. 31 Sustainability Report 2023: p. 44
SASB: Energy Management	SV-CA-130a.1 Quantitative: (1) Total energy consumed, Gigajoules (GJ), (2) percentage grid electricity, Percentage (%), (3) percentage renewable, Percentage (%)	Sustainability Report 2023: p. 43
SASB: Environmental Footprint of Hardware Infrastructure	TC-SI-130a.2 Discussion of the integration of environmental considerations into strategic planning for data centre needs	Data not available
<b>Essential foundations</b>		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report and Accounts 2023: p. 2-5 Annual Report 2023 on Form 10-K: p. 116-179
	201-2 Financial implications and other risks and opportunities due to climate change	Annual Report and Accounts 2023: p. 36, 37
	201-3 Defined benefit plan obligations and other retirement plans	Annual Report and Accounts 2023: p. 99
	201-4 Financial assistance received from government	Data not available
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Data not available
	205-2 Communication and training about anti-corruption policies and procedures	Annual Report and Accounts 2023: p. 41 <a href="http://www.flutter.com/media/50pfftag/flutter-am-cft-policy-v2023_jan2024.pdf">www.flutter.com/media/50pfftag/flutter-am-cft-policy-v2023_jan2024.pdf</a> <a href="http://www.flutter.com/about-us/corporate-governance/policies-and-documents/">www.flutter.com/about-us/corporate-governance/policies-and-documents/</a>
GRI 207: Tax 2019	207-1 Approach to tax	Annual Report and Accounts 2023: p. 41, 48 <a href="http://www.flutter.com/about-us/corporate-governance/policies-and-documents/">www.flutter.com/about-us/corporate-governance/policies-and-documents/</a>
	207-2 Tax governance, control, and risk management	Annual Report and Accounts 2023: p. 41, 48
	207-4 Country-by-country reporting	Data not available
GRI 415: Public Policy 2016	415-1 Political contributions	Data not available
SASB: Internal Controls on Money Laundering	SV-CA-510a.1 - Description of anti-money laundering policies and practices	Annual Report and Accounts 2023: p. 41 <a href="http://www.flutter.com/media/50pfftag/flutter-am-cft-policy-v2023_jan2024.pdf">www.flutter.com/media/50pfftag/flutter-am-cft-policy-v2023_jan2024.pdf</a> <a href="http://www.flutter.com/about-us/corporate-governance/policies-and-documents/">www.flutter.com/about-us/corporate-governance/policies-and-documents/</a>
	SV-CA-510a.2 - Total amount of monetary losses as a result of legal proceedings associated with money laundering	Data not available
SASB: Data Privacy & Freedom of Expression	TC-SI-220a.1 Description of policies and practices relating to behavioural advertising and user privacy	Annual Report and Accounts 2023: p. 41, 42, 93
	TC-SI-230a.2 Description of approach to identifying and addressing data security risks, including use of third party cybersecurity standards	Annual Report 2023 on Form 10-K: p. 76-78
	TC-SI-550a.2 Description of business continuity risks related to disruptions of operations	Annual Report and Accounts 2023: p. 47-52 Annual Report 2023 on Form 10-K: p. 23-76