

4 January 2024

Please read this communication carefully as it contains important information relating to your holding of Flutter shares

Dear Shareholder

As announced on 8 December 2023, subject to the public filing and effectiveness of its Form 20-F Registration Statement with the U.S. Securities and Exchange Commission (“**SEC**”), Flutter Entertainment plc (“**Flutter**”) is working toward an effective listing date for its ordinary shares on the New York Stock Exchange (“**NYSE**”) (the “**Additional US Listing**”) of Monday, 29 January 2024 (the “**Effective Time**”). Flutter’s premium listing on the London Stock Exchange (the “**LSE**”) will not be affected by the Additional US Listing.

Flutter will also cancel its secondary listing on Euronext Dublin with effect from 8:00 am (GMT) on Monday, 29 January 2024 as Flutter believes that it is appropriate to maintain just two listings to minimise regulatory complexities. Trading of Flutter shares on Euronext Dublin will be suspended from close of business on Tuesday, 23 January 2024 to allow for the settlement of pending trades and repositioning instructions, in advance of the Additional US Listing taking effect.

You have received this communication because you were recorded as a registered holder of Flutter shares on Flutter’s share register (a “**Certificated Holder**”) on 27 December 2023, being the latest practicable date for this communication. We recommend that you read the rest of this communication carefully as it contains important information in relation to your shareholding in Flutter and highlights actions you will need to take in order to ensure the continued efficient management of your shareholding in Flutter.

Please also refer to the FAQs for Flutter shareholders for additional information regarding the Additional US Listing that is available at <https://www.flutter.com/investors> (the “**FAQs**”).

How will I hold my Flutter shares following the Additional US Listing?

You will remain recorded as the registered holder of your Flutter shares immediately after the Effective Time. However, at the Effective Time, the paper certificates representing your Flutter shares will be automatically cancelled and replaced by paperless, book-entry interests on Flutter’s share register to be maintained by Flutter’s US transfer agent (see below for additional information on the US transfer agent). The number of Flutter shares you hold will not change as a result of this process and you will be issued with a statement from Flutter’s US transfer agent confirming your holding in Flutter shares (your “**Holding Statement**”). Any such Flutter shares are then considered to be held in “registered form”.

In order for Flutter shares to be listed on the NYSE, Flutter shares must be eligible for trading and settlement within the US clearing system, known as DTC (the “**DTC Settlement System**”). The above change in treatment for Certificated Holders is a result of the Additional US Listing where shares traded on NYSE are required to settle through the DTC Settlement System.

Flutter Entertainment plc is a public company limited by shares.
Registered Office: Belfield Office Park, Beech Hill Road, Clonskeagh, Dublin 4, Ireland.

www.flutter.com

Directors: J. Bryant (Chair) (U.S.), P. Jackson (Chief Executive Officer) (UK), P. Edgecliffe-Johnson (Chief Financial Officer) (UK), N. Cruickshank (UK), N. Dubuc (U.S.), R. Flint (UK), A.F. Hurley (U.S.), H. Keller Koepfel (U.S.), D. Lazzarato (Canada), C. Lennon, A. Rafiq (U.S.)

Registered in Dublin, Ireland no. 16956

Implications for Certificated Holders who, following the Additional US Listing, hold Flutter shares in “registered form”

At present, in order to trade Flutter shares on Euronext Dublin or the LSE, Certificated Holders need to take steps to have those shares deposited into the Euroclear Bank settlement system and, in the case of trades on the LSE, represented by CREST Depository Interests (“CDIs”). Amongst other things, this requires Certificated Holders to have a relationship with a broker, investment manager or other intermediary which is a participant in the Euroclear Bank (for trading on Euronext Dublin) or CREST (for trading on LSE) settlement systems (as applicable).

Upon completion of the Additional US Listing, shareholders holding Flutter shares in “registered form” will similarly need to take steps to have their shares deposited into the DTC Settlement System before those shares can be traded on either the NYSE or LSE. As above, amongst other things, this will require shareholders holding Flutter shares in “registered form” to have a relationship with a broker, investment manager or other intermediary which is a participant in the DTC Settlement System or the CREST settlement system (as applicable).

If I hold Flutter shares in “registered form” following the Additional US Listing, how do I take steps to have my shares deposited into the DTC Settlement System?

As a shareholder holding in registered form, you will need to (i) receive your Holding Statement and (ii) subsequently transfer your Flutter shares to Cede & Co. (as nominee for DTC) through a physical stock transfer form, for securities to be held on your behalf typically by a broker or other nominee through their DTC or CREST participant account.

The stock transfer form mentioned above requires an Irish stamp tax attestation together with a medallion signature guarantee. This may result in additional costs and delays in transferring such Flutter shares on a stock exchange.

A medallion signature guarantee may be obtained from a US bank or trust company, broker-dealer, clearing agency, savings association or other financial institution which participates in a medallion program recognised by the Securities Transfer Association. Flutter shareholders may consult <https://www.computershare.com/us/what-is-a-medallion-guarantee> for information on possible overseas providers of medallion signature guarantees. Signature guarantees from financial institutions that are not participating in a recognised medallion program will not be accepted. A notary public cannot provide signature guarantees. Holders of Flutter shares in “registered form” can contact the US transfer agent for further information. Where alternative services are identified, information will be updated on the ‘Investor’ section of the Flutter website and/or through the above link.

As outlined above, in addition, shareholders holding Flutter shares in “registered form” will need to have a relationship with a broker, investment manager or other intermediary which is a participant in the DTC Settlement System or the CREST settlement system (as applicable) in order to trade Flutter shares on the NYSE or LSE.

What actions should I take in advance of the Additional US Listing if I want to avoid holding in “registered form” following the Additional US Listing?

In order for your shares to automatically migrate to the DTC Settlement System and avoid your shares becoming held in “registered form” after the Additional US Listing, Certificated Holders should contact a broker, investment manager or other intermediary and take both of the following steps, in each case ensuring all actions are completed in good time prior to 5:00 pm (GMT) on 26 January, 2024 (the “US Listing Record Date”):

- (1) arrange for your Flutter shares to be deposited into the Euroclear Bank settlement system so that they are held through your nominated Euroclear Bank participant (being a broker or nominee) on your behalf; and
- (2) instruct your Euroclear Bank participant to reposition your indirect holding of Flutter shares to be held as CDIs through the CREST settlement system.

In respect of (1) above, you should discuss the required steps and timings to deposit your Flutter shares into the Euroclear Bank settlement system with your broker, investment manager or other financial advisor. We recommend doing so as early as possible and in good time in advance of the US Listing Record Date.

In respect of (2) above, the Euroclear Bank participant holding Flutter shares on your behalf will need to transfer the relevant Flutter shares through the Euroclear Bank system to Euroclear UK & International (the operator of the CREST system and CDI), by instructing an internal delivery free of payment transaction against Euroclear UK & International’s account in Euroclear Bank (22111). This instruction will need to settle in good time prior to the CREST deadline which is expected to be 11:00 am (GMT) on Friday, 26 January 2024.

Appointment of Computershare US as US Transfer Agent

Following effectiveness of the Additional US Listing, the Flutter share register will be maintained by an SEC registered transfer agent (the US transfer agent will also perform the duties of a registrar) and Flutter will enter into certain agreements with Computershare Trust Company, N.A. (“**Computershare US**”) for the provision of such services. You will receive a separate communication shortly following the Additional US Listing advising you of the steps to be taken in connection with the appointment of Computershare US as its transfer agent.

Additional questions

If you have any queries about any aspect of the Additional US Listing, please contact Computershare Ireland by:

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Yours faithfully

Edward Traynor
Company Secretary

For Information Only