

Statement of use Flutter Entertainment plc has reported the information cited in this GRI and SASB content index with reference to the GRI Standards and the SASB Standards Casinos & Gaming (version 2023-12) and Internet Media & Services (version 2023-12) for the period 1 January to 31 December 2024.

GRI/SASB Standard	Disclosure	Location - 2023 (To be deleted)	Location - 2024
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 responses: C9.3	Annual Report and Accounts 2024: p.1, 6-11 CDP Climate Change 2024 responses: C9.3
	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, 124	Annual Report 2024 on Form 10-K: Exhibit 21.1 Sustainability Report 2024: p. 3, 45
	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	Annual Report and Accounts 2024: p. 10-11 Annual Report and Accounts 2024 on Form 10-K: Cover page Sustainability Report 2024: p. 45
	2-4 Restatements of information	Annual Report and Accounts 2023: p. 122 Sustainability Report 2023: p. 42	Sustainability Report 2024: p. 47
	2-5 External assurance	Annual Report and Accounts 2023: p. 89-91, 120, 121	Annual Report and Accounts 2024: p. 8, 101-102 Proxy Statement 2025: p. 67
	2-6 Activities, value chain and other business relationships	Annual Report and Accounts 2023: p. 2, 12-15 Annual Report 2023 on Form 10-K: p. 5-7	Irish Director Report 2024: p. 23-30 Sustainability Report 2024: p.48, 50
	2-7 Employees	Annual Report and Accounts 2023: p. 25, 81 Annual Report 2023 on Form 10-K: p.22	Annual Report and Accounts 2024: p. 1, 2 Annual Report and Accounts 2024 on Form 10-K: p. 3-5 Proxy Statement 2025: p. 18 Sustainability Report 2024: p. 46
	2-8 Workers who are not employees	Data not available	Omission: Data not available
	2-9 Governance structure and composition	Annual Report and Accounts 2023: p. 45, 65	Proxy Statement 2025: p. 11-17 TCFD Report 2024: p. 3
	2-10 Nomination and selection of the highest governance body	Annual Report and Accounts 2023: p. 71-79	Proxy Statement 2025: p. 22-31
	2-11 Chair of the highest governance body	Annual Report and Accounts 2023: p. 58, 70	Proxy Statement 2025: p. 11
	2-12 Role of the highest governance body in overseeing the management of impacts	Annual Report and Accounts 2023: p. 19	TCFD Report 2024: p. 11, 16-18
	2-13 Delegation of responsibility for managing impacts	Annual Report and Accounts 2023: p. 19	Proxy Statement 2025: p. 11-17
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Report 2023: p. 7	Sustainability Report 2024: p.42
	2-15 Conflicts of interest	Annual Report and Accounts 2023: p. 64, 70, 94	Proxy Statement 2025: p. 17, 89
	2-16 Communication of critical concerns	Annual Report and Accounts 2023: p. 41, 56, 59, 63, 80, 81	Annual Report and Accounts 2024 on Form 10-K: p. 39-57 Sustainability Report 2025: p.43
	2-17 Collective knowledge of the highest governance body	Annual Report and Accounts 2023: p. 71	Proxy Statement 2025: p. 28
	2-18 Evaluation of the performance of the highest governance body	Annual Report and Accounts 2023: p. 73, 74	Proxy Statement 2025: p. 28
	2-19 Remuneration policies	Annual Report and Accounts 2023: p. 98-102, 109	Proxy Statement 2025: p. 79-118
	2-20 Processes to determine remuneration	Annual Report and Accounts 2023: p. 94	Proxy Statement 2025: p. 11-81, 83-85, 88-90
	2-21 Annual total compensation ratio	Annual Report and Accounts 2023: p. 114	Proxy Statement 2025: p. 118
	2-22 Statement on sustainable development strategy	Annual Report and Accounts 2023: p. 17 Sustainability Report 2023: p. 8	Sustainability Report 2024: p. 2
	2-23 Policy commitments	Annual Report and Accounts 2023: p. 41, 42 www.flutter.com/about-us/corporate-governance/policies-and-documents/	www.flutter.com/about-us/corporate-governance/policies-and-documents/ Sustainability Report 2024: p.43
	2-24 Embedding policy commitments	Annual Report and Accounts 2023: p. 42	Annual Report and Accounts 2025 on Form 10-K: p. 18 Sustainability Report 2024: p.43
	2-25 Processes to remediate negative impacts	Annual Report and Accounts 2023: p. 21, 41, 93	Proxy Statement 2025: p. 16-17 Sustainability Report 2024: p. 8, 43
	2-26 Mechanisms for seeking advice and raising concerns	Annual Report and Accounts 2023: p. 41, 42	Sustainability Report 2024: p.43
	2-27 Compliance with laws and regulations	Annual Report and Accounts 2023: p. 55 for general compliance information	Annual Report and Accounts 2024 on Form 10-K: Item 19-85
	2-28 Membership associations	Annual Report and Accounts 2023: p. 15, 48	Sustainability Report 2024: p. 44, 46
	2-29 Approach to stakeholder engagement	Annual Report and Accounts 2023: p. 12-15 Sustainability Report 2023: p.9, 10	Sustainability Report 2024: p.44
	2-30 Collective bargaining agreements	Annual Report 2023 on Form 10-K: p. 22 Annual Report and Accounts 2023: p. 18 Sustainability Report 2023: p. 8	Annual Report and Accounts 2024 on Form 10-K: p. 16-19 Proxy Statement 2025: p. 19-20 Sustainability Report 2024: p.5
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Annual Report and Accounts 2023: p. 18 Sustainability Report 2023: p. 8	Sustainability Report 2024: p. 5
	3-2 List of material topics	Annual Report and Accounts 2023: p. 18 Sustainability Report 2023: p. 8	Sustainability Report 2024: p. 5
	3-3 Management of material topics	Annual Report and Accounts 2023: 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	Sustainability Report 2024: p. 6-40, 44
Safer gambling, responsible marketing and advertising			
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	Annual Report and Accounts 2023: p. 21-24	Proxy Statement 2025: p. 18, 21, 94 Sustainability Report 2024: p.7-13
SASB Metric	Responsible gaming - Percentage of gaming facilities that implement the Responsible Gambling Standards Criteria for Venues (% by revenue)	Data not available	Omission: 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	Omission: Data not available
	Smoke-free Casinos - Percentage gaming floor where smoking is allowed (% of gaming floor area)	Data not available	Omission: Data not available
	Smoke-free Casinos - Percentage of gaming staff who work in areas where smoking is allowed, (% of man-hours)	Data not available	Omission: Data not available
Jobs, skills and inclusion & wellbeing			
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	Sustainability Report 2024: p. 17-18 Annual Report and Accounts in Form 10-K: p.105-106
	401-3 Parental leave	Data not available	Omission: 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	Proxy Statement 2025: p. 20 Sustainability Report 2024: p. 43
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Annual Report and Accounts 2023: p. 42	Proxy Statement 2025: p. 20 Sustainability Report 2024: p. 43
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Data not available	Omission: Data not available
	404-2 Programmes for upgrading employee skills and transition assistance programmes	Annual Report and Accounts 2023: p. 51, 82 Sustainability Report: p. 26-30	Proxy Statement 2025: p. 19 Annual Report and Accounts 2024 on Form 10-K: p. 19 Sustainability Report 2024: p.15-20
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.162	Annual Report and Accounts 2024: p. 3-4 Proxy Statement 2025: p. 30
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: www.flutter.com/modern-slavery-statement/ Annual Report and Accounts 2023: p. 7	Modern slavery statement: www.flutter.com/modern-slavery-statement/ Sustainability Report 2024: p. 43
SASB: Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.2 - Employee engagement as a percentage	Annual Report and Accounts 2023: p. 78, 81	Irish Directors Report 2024: p.14
	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. 78, 81	Annual Report and Accounts 2024: p. 5
Community investment			
GRI 415: Local Communities 2016	415-1 Operations with local community engagement, impact assessments, and development programmes	Sustainability Report 2023: p. 31-39	Sustainability Report 2024: p. 21-30
Climate change, energy use, carbon emissions, water extraction and use, waste			
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	Sustainability Report 2024: p.31-40, 47-48 TCFD Report 2024: p. 9-10
	305-2 Energy indirect (Scope 2) GHG emissions	Annual Report and Accounts 2023: p. 39, 40, 122 Sustainability Report 2023: p. 40-44, 45	Sustainability Report 2024: p.31-40, 47-48 TCFD Report 2024: p. 9-10
	305-3 Other indirect (Scope 3) GHG emissions	Annual Report and Accounts 2023: p. 39, 40, 122 Sustainability Report 2023: p. 40-44, 45	Sustainability Report 2024: p.31-40, 47-48 TCFD Report 2024: p. 9-10
	305-4 GHG emissions intensity	Annual Report and Accounts 2023: p. 31, 39 Sustainability Report 2023: p. 40-44, 45	Sustainability Report 2024: p.31-40, 47-48 TCFD Report 2024: p. 10
GRI 306: Waste 2020	306-5 Reduction of GHG emissions	Annual Report and Accounts 2023: p. 31, 39 Sustainability Report 2023: p. 40-44, 45	Sustainability Report 2024: p.31-40, 47-48 TCFD Report 2024: p. 9-10
	306-2 Management of significant waste-related impacts	Annual Report and Accounts 2023: p. 31 Sustainability Report 2023: p. 44	Sustainability Report 2024: p. 35, 47 TCFD Report 2024: p. 10-11
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	Sustainability Report 2024: p. 37 Note: Data is available in different metrics to SASB requirement.
SASB: Environmental Footprint of Hardware Infrastructure	TC-84-130a.3. Discussion of the integration of environmental considerations into strategic planning for data centre needs	Data not available	Sustainability Report 2024: p. 35 Note: Flutter does not directly own any data centers
Essential foundations			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report and Accounts 2023: p. 2-6 Annual Report 2023 on Form 10-K: p. 116-179	Annual Report and Accounts 2024: p. 2 Irish Directors Report 2024: p.13-14 Annual Report and Accounts 2024 on Form 10-K: p. 100-158
	201-2 Financial implications and other risks and opportunities due to climate change	Annual Report and Accounts 2023: p. 36, 37	TCFD Report 2024: p. 5-7
	201-3 Defined benefit plan obligations and other retirement plans	Annual Report and Accounts 2023: p. 99	Omission: Data not available
GRI 205: Anti-corruption 2016	201-4 Financial assistance received from government	Data not available	Omission: Data not available
	205-1 Operations assessed for risks related to corruption	Data not available	Annual Report and Accounts 2024 on Form 10-K: p.53 Irish Directors Report 2024: p. 146
	205-2 Communication and training about anti-corruption policies and procedures	Annual Report and Accounts 2023: p. 41	Sustainability Report 2024: p. 43 Irish Director Report 2024: p.204-205
GRI 207: Tax 2019	207-1 Approach to tax	www.flutter.com/media/336d0flutter-entertainment-plc-uk-tax-strategy-april-2023.pdf www.flutter.com/about-us/corporate-governance/policies-and-documents/	https://www.flutter.com/media/d6d0d0w/flutter-entertainment-plc-uk-tax-strategy-2025.pdf www.flutter.com/about-us/corporate-governance/policies-and-documents/
	207-2 Tax governance, control, and risk management	Annual Report and Accounts 2023: p. 41, 48	Annual Report and Accounts 2024 on Form 10-K: p. 39-57 Sustainability Report 2024: p.43
GRI 415: Public Policy 2016	207-4 Country-by-country reporting	Data not available	Omission: Data not available
	415-1 Political contributions	Data not available	Flutter did not make any political donations in 2024.
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 www.flutter.com/media/336d0flutter-ent-aml-cft-policy-v2023_jan2024.pdf www.flutter.com/about-us/corporate-governance/policies-and-documents/	Sustainability Report 2024: p. 43 https://www.flutter.com/media/af3bf3c/flutter-aml-cft-policy-2024-final.pdf www.flutter.com/about-us/corporate-governance/policies-and-documents/
	SV-CA-510a.2 - Total amount of monetary losses as a result of legal proceedings associated with money laundering	Data not available	Omission: 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	Sustainability Report 2024: p.43 https://www.flutter.com/media/af3bf3c/ethical-marketing-policy.pdf https://www.flutter.com/media/af3bf3c/public-figure-privacy-statement.pdf
	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	Annual Report and Accounts 2024 on Form 10-K: p. 62-65 Irish Directors Report 2025: p. 124-126
	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	Annual Report and Accounts 2024 on Form 10-K: p. 19-65
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