



KPMG
1 Stokes Place
St. Stephen's Green
Dublin 2
D02 DE03
Ireland

Telephone +353 1 410 1000
Fax +353 1 412 1122
Internet www.kpmg.ie

The Directors
Flutter Entertainment plc
Belfield Office Park
Beech Hill Road
Dublin 4

27 March 2020

Dear Sir or Madam:

Consent letter

We consent to the inclusion in the prospectus dated 27 March 2020 ('the Prospectus') of our reports dated 27 March 2020 in the form and context in which they appear and authorise the contents of those reports for the purposes of section 1353(2)(a) of the Companies Act 2014. We attach a copy of the Prospectus initialled by us for the purpose of identification.

Our consent is required by Item 1.3 of Annex 3 of Commission Delegated Regulation (EU) 2019/980 (the 'PR Regulation') and is given for the purpose of complying with those provisions and for no other purpose.

Yours faithfully

KPMG

Seamus Hand • Marie Armstrong • Darina Barrett • Alan Boyne • Brian Brennan • Alan Bromell • Gareth Bryan • Sharon Burke
Patricia Carroll • James Casey • Brian Clavin • Jim Clery • Colm Clifford • Kevin Cohen • Mark Collins • Ivor Conlon • Michele Connolly
John Corrigan • Hubert Crehan • Killian Croke • Brian Daly • Michael Daughton • Eamon Dillon • Paul Dobby • Robert Dowley • David Duffy
Patrick Farrell • Jorge Fernandez Revilla • Damien Flanagan • Caroline Flynn • Andrew Gallagher • Frank Gannon • Orla Gavin • Michael Gibbons
Ruaidhri Gibbons • Roger Gillespie • Colm Gorman • Johnny Hanna • John Hansen • Ken Hardy • Michael Hayes • Selwyn Hearn • Brian Kane
Declan Keane • Gillian Kelly • James Kelly • David Kennedy • Nancy Leonard • Jonathan Lew • Owen Lewis • Carmel Logan • Liam Lynch
Olivia Lynch • Tim Lynch • Ryan McCarthy • Shane McCarthy • Tom McEvoy • Emer McGrath • Niamh Marshall
David Meagher • David Moran • Brian Morrissey • Cliona Mullen • Shaun Murphy • Niall Naughton • Ian Nelson • Conor O'Brien
Kieran O'Brien • Paul O'Brien • Barrie O'Connell • Conall O'Halloran • Sean O'Keefe • David O'Kelly • Joe O'Mara • Garrett O'Neill
Terence O'Neill • Colm O'Sé • Conor O'Sullivan • John Poole • Eoghan Quigley • Vincent Reilly • Glenn Reynolds • Eamonn Richardson
Colm Rogers • Eamonn Russell • Niall Savage • Anna Scally • Mathew Scott • Russell Smyth • Paul Toner • Eric Wallace • Kieran Wallace
David Wilkinson • Tom Woods

Offices: Dublin, Belfast, Cork and Galway

KPMG, an Irish partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity

KPMG is authorised by Chartered Accountants Ireland to carry on Investment Business.