

# Flutter Entertainment plc - Additional US Listing

## Frequently Asked Questions (FAQs)

The following sets out some frequently asked questions and provides brief responses regarding the additional listing of Flutter Entertainment plc's ("**Flutter**") shares on the New York Stock Exchange (the "**Additional US Listing**").

The Additional US Listing is expected to take effect (the "**Effective Time**") in Q1 2024. Flutter will make a separate announcement in advance of the Effective Time to notify shareholders of the exact proposed date for the Effective Time and will update these FAQs to, among other things, include additional detail of actions that Flutter shareholders (depending on how their interests in Flutter shares are held) should take and by when to ensure the continued efficient management of their shareholding.

Further information in relation to the Additional US Listing is available in the explanatory statement at Appendix I of Flutter's Notice of AGM dated 24 March 2023.

*Please note that the responses to the following questions do not address the position in respect of any Flutter shareholders holding Flutter shares that, by reason of the application of US federal securities laws, the rules and regulations of the Depository Trust Company ("**DTC**") or other applicable law, will either be incapable of or ineligible for admission to the DTC clearing system. Any such shareholders which may be identified will be communicated with separately.*

## SECTION I: GENERAL

### 1. What will occur on completion of the Additional US Listing?

Following the Additional US Listing:

- **Country of incorporation:** Flutter will remain an Irish incorporated public limited company;
- **Headquarters:** Flutter will continue to be headquartered at its current base in Dublin, Ireland;
- **Board and Governance:** in addition to the new US standards to which Flutter will become subject, the board of directors of Flutter will continue to adhere to its standards of governance and corporate responsibility as required by the Irish Companies Act 2014 and applicable listing rules;
- **Tax domicile:** Flutter will remain resident in Ireland for tax purposes; and
- **FTSE 100 inclusion:** it is expected that Flutter will continue to be a constituent of the FTSE 100 index, subject to any potential subsequent decision Flutter may make to pursue a primary US listing in due course, which would be subject to a shareholder consultation.

From the effectiveness of the Additional US Listing, (i) Flutter shares will be listed and admitted to trading on the New York Stock Exchange ("**NYSE**"), (ii) Flutter shares will continue to be listed and admitted to trading on the London Stock Exchange and (iii) Flutter's secondary listing on Euronext Dublin will be cancelled. The Additional US Listing is expected to take effect in Q1 2024.

Upon the Additional US Listing becoming effective, it is proposed that:

- (i) the legal title to all Flutter shares which are held indirectly through CREST depository interests ("**CDIs**") in the CREST system at the US Listing Record Date<sup>1</sup> will be transferred to Cede & Co.,

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<sup>1</sup> In this document, "US Listing Record Date" means the date and time, to be determined by the board of directors of Flutter and

in its capacity as nominee for DTC (without any change to the underlying ultimate beneficial ownership of the relevant Flutter shares) with the relevant CREST participants credited with depositary interests issued by Computershare Investor Services PLC representing Flutter shares (“Flutter Dis”) through CREST in place of their existing CDIs. Please see Section II (*Indirect Holders*) of this document for further details;

- (ii) the legal title to all Flutter shares held indirectly through Euroclear participants in the Euroclear system (but which are not represented by CDIs) at the US Listing Record Date will be transferred to the relevant Euroclear participants interested in those Flutter shares (without any change to the underlying ultimate beneficial ownership of the relevant Flutter shares), and such Euroclear participants will be recorded as the registered holders of the relevant Flutter shares, to be held in “registered form” on Flutter’s register of members. Please see Section II (*Indirect Holders*) of this document for further details; and
- (iii) certificated Flutter shareholders will retain their Flutter shares directly on the Flutter register of members in “registered form” (a form complying with market practice for NYSE eligible securities). Please see Section III (*Certificated Holders*) of this document for further details.

Flutter will communicate separately with relevant Euroclear participants in order to advise them of the steps which may be taken by them in advance of the US Listing Record Date in order to either: (i) reposition their holding of interests in Flutter shares into CDIs through the CREST system (following which their holding of interests in Flutter shares will, at the Effective Time, be dealt with in the same manner as other holdings of interests in Flutter shares held indirectly through CDIs on the US Listing Record Date); or (ii) withdraw their holding of interests in Flutter shares from the Euroclear system directly into the names of the underlying beneficial holders (or their nominee) as the registered holder of the relevant Flutter shares (following which such holdings of Flutter shares will be dealt with in the same manner as Flutter shares held directly in certificated form). Please see Section II (*Indirect Holders*) of this document for further details.

## **2. Why is Flutter cancelling its listing on Euronext Dublin?**

The board of directors of Flutter believe the Additional US Listing will yield a number of long-term strategic and capital market benefits. The board of directors now believes that it is appropriate to maintain just two listings to minimise regulatory complexities and consequently has taken the decision to cancel the listing on Euronext Dublin (the “**Euronext Dublin De-Listing**”).

The Euronext Dublin De-Listing is expected to take effect simultaneously with, or shortly prior to, the Effective Time. A further update on the expected timing of the Euronext Dublin De-Listing will be communicated by Flutter by way of a regulatory news announcement.

## **3. What are the implications of the Additional US Listing on Flutter’s existing listing on the LSE?**

Flutter’s existing primary listing on the London Stock Exchange is not expected to be impacted by the Additional US Listing, subject to any potential subsequent decision Flutter may make to pursue a primary US listing in due course, which would be subject to a shareholder consultation.

## **4. What will happen to your existing inclusion in the FTSE 100 and other European indices?**

Flutter’s membership of the Euro STOXX 50 index is predicated on a listing on the Eurozone, which is currently satisfied by Flutter’s Euronext Dublin listing. Flutter estimates that its membership of Euro

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notified by way of an announcement on a Regulatory Information Service, by reference to which the applicable treatment of Flutter shares at the Effective Time will be determined. This date has not yet been determined but is expected to be shortly before the Additional US Listing becomes effective.

STOXX 50 has a relatively small tracking benefit. As a result of the Euronext Dublin De-Listing, Flutter would no longer be eligible for inclusion in the Euro STOXX 50.

It is expected that Flutter will continue to be a constituent of the FTSE 100 index, subject to any potential subsequent decision Flutter may make to pursue a primary US listing, which would be subject to a shareholder consultation.

#### **5. Can I trade my Flutter shares between the date of this Q&A and the Effective Time?**

Yes. Flutter shares will continue to trade as normal during this period. It is expected that trading in Flutter shares on Euronext Dublin will be suspended shortly before the Euronext Dublin De-Listing becomes effective. A further update on expected timing of the Euronext Dublin De-Listing will be communicated by Flutter by way of subsequent regulatory news announcement.

#### **6. Following the Additional US Listing, can my Flutter shares be moved between the UK and US if required?**

Yes, Flutter shares will be listed on both the LSE and the NYSE, and so Flutter shareholders can choose to settle trades in their Flutter shares on the LSE or the NYSE as they see fit, and can hold their interests in the Flutter shares (i) in CREST via Flutter DIs, held through the Depository's participant account in DTC, (ii) through another bank, broker/dealer, firm, financial institution and/or other person that is a participant in DTC (a "DTC Participant"), or (iii) in "registered" form. Flutter shareholders who wish to move their holdings of Flutter shares following the Additional US Listing should contact their broker or the Transfer Agent (defined below) on the phone numbers provided below.

#### **7. How will the Additional US Listing affect the stock exchange ticker symbol of the Flutter shares?**

Flutter shares are expected to continue to be listed on the LSE under the symbol "FLTR".

Once the Additional US Listing becomes effective, Flutter shares are expected to start trading on the NYSE under the symbol "FLUT".

Flutter shares will no longer be listed on Euronext Dublin as a result of the Euronext Dublin De-Listing.

#### **8. Will the current Flutter Identification Number (ISIN) change?**

No, the ISIN (i.e. the 12-digit code that uniquely identifies the Flutter shares) will remain as IE00BWT6H894. The CUSIP for the Flutter shares will be obtained and made available in due course and communicated to Flutter shareholders separately.

#### **9. Will the number of Flutter shares I hold change as a result of the Additional US Listing?**

The number of Flutter shares held (directly or indirectly) following the Effective Time will remain unchanged, meaning if you held 100 Flutter shares (directly or indirectly) at close of business on the day prior to the completion of the Additional US Listing, you will hold 100 Flutter shares (directly or indirectly) immediately after the completion of the Additional US Listing.

#### **10. Will the voting/proxy process change for future general meetings?**

Your voting rights will remain the same following the Effective Time, however the process for submitting a proxy will change slightly depending on how you hold your interest in Flutter shares.

Detailed instructions on voting will be included within your general meeting materials. Generally speaking, if you become a DI holder, you will be able to vote online or via CREST. If your shares are held with a DTC Participant, your vote will be collected through your broker. If you are a registered holder, you will be able to vote online, by post, or by Interactive Voice Response.

## SECTION II: INDIRECT HOLDERS

### PART A – Existing Flutter CDI Holders

#### **1. I am an indirect holder of Flutter shares through CDIs in the CREST system (an “Existing Flutter CDI Holder”). How will I continue to hold my entitlement to Flutter shares?**

At the Effective Time, the existing CDI facility will be cancelled. Upon cancellation, in order to enable Existing Flutter CDI Holders to continue to transfer and settle their interests in Flutter shares through the CREST system after the Effective Time in the manner in which they did prior to the Effective Time, holders will receive new Flutter DIs representing Flutter shares issued and operated by Computershare Investor Services PLC through the CREST system on a one for one basis. Accordingly, after the Effective Time, Existing Flutter CDI Holders representing Flutter shares will become holders of Flutter DIs and will be able to transfer and settle their interests in Flutter shares in CREST accounts in the form of Flutter DIs, in the same way that they are currently able to transfer and settle their existing CDIs.

#### **2. What is a Flutter DI?**

A Flutter Depositary Interest (DI) is a legal instrument that, in the same manner as existing CREST Depositary Interests (CDIs), allows interests in Flutter shares to be held, transferred, and settled within the CREST system. Existing CDIs are being replaced with Flutter DIs to facilitate the implementation of the Additional US Listing.

#### **3. How does a Flutter DI work and how will I receive my entitlement to Flutter shares?**

A Flutter DI represents the right to a share with, to the extent possible, the same rights and entitlements as a registered shareholder. Flutter DI holders will (like holders of existing CDIs) be beneficial holders rather than registered holders of shares in Flutter.

Computershare Investor Services PLC (“**Computershare UK**” or “**Depositary**”) has been appointed to provide the Flutter DI service to Flutter and will act as the depositary of the Flutter DI service.

The Flutter DIs will be created and issued in the CREST system under the terms of the DI deed (“**DI Deed**”), which will govern the relationship between the Depositary and the holders of Flutter DIs.

The CREST accounts of holders of Flutter shares represented by CDIs at the US Listing Record Date will, following the Effective Time, reflect a balance of the same number of Flutter shares represented by Flutter DIs (instead of CDIs), under the same ISIN as the original Flutter share.

Following the Additional US Listing, holders of Flutter DIs (or brokers on behalf of Flutter holders) will be able to cancel their Flutter DIs by submitting a cross-border instruction in respect of the underlying Flutter shares through the CREST system to the Depositary in the form of a CREST stock withdrawal message. The cancellation of Flutter DIs is subject to a charge. For general enquiries, details of the current cancellation charges or for assistance in cancelling Flutter DIs and lodging cross-border instructions, holders, or brokers, of Flutter DIs should contact the Depositary by phone on 0370 703 6320 (from inside the UK), 01 696 8466 (from Ireland) or +44 (0) 370 703 6320 (from outside the UK or Ireland). Lines are open 8:30 a.m. to 5:30 p.m. (London time), Monday to Friday (excluding public holidays in England and Wales).

#### **4. Does being a holder of a Flutter DI mean I have the same rights as those of ordinary shareholders?**

Although the identity of the relevant depositary will change, holders of Flutter DIs will continue to enjoy rights equivalent to those currently held through CDIs.

Flutter DI holders will be entitled to exercise substantially the same rights as holders of Flutter shares so far as possible in accordance with applicable law, the terms of the DI Deed and the rules and procedures of the CREST system. Flutter DI holders who wish to be recorded as members in Flutter's register of members will need to take steps to have their Flutter DIs cancelled as outlined above.

#### **5. Will I be able to convert my Flutter DIs into Flutter shares tradable in the US?**

Yes - cross border movements will be possible following completion of the Additional US Listing. Details of the process are available by contacting Computershare UK by email at [ALLUKGlobalTransactionTeam@computershare.co.uk](mailto:ALLUKGlobalTransactionTeam@computershare.co.uk). Flutter shareholders holding their securities through a broker or custodian, and who wish to make an instruction in relation to their Flutter DIs, should contact their broker or custodian for assistance (rather than Computershare).

## **PART B – Existing Flutter Euroclear Bank Holders**

### **1. I am an indirect holder of Flutter shares through a nominated Euroclear Bank participant (a “Euroclear participant”) (but not through CDIs) (an “Existing Flutter Euroclear Holder”). How will I continue to hold my entitlement to Flutter shares?**

In order for Flutter shares to be listed on the NYSE, Flutter shares must be eligible for trading and settlement within the DTC clearing system, which requires implementation of the measures set out in paragraph 1 of Section I (General) (the “**New Settlement System**”).

Under the New Settlement System, at the Effective Time, the legal title to all Flutter shares held indirectly through Euroclear participants in the Euroclear system (but which are not represented by CDIs) at the US Listing Record Date will be transferred to the relevant Euroclear participants interested in those Flutter shares (without any change to the underlying ultimate beneficial ownership of the relevant Flutter shares), and those Euroclear participants will be recorded as the registered holders of the relevant Flutter shares, to be held in “registered form” on Flutter's register of members.

Flutter will communicate separately with relevant Euroclear participants in order to advise them of the steps which may be taken by them in advance of the US Listing Record Date in order to either: (i) reposition their holding of interests in Flutter shares into CDIs through the CREST system (following which their holding of interests in Flutter shares will, at the Effective Time, be dealt with in the same manner as other holdings of interests in Flutter shares held indirectly through CDIs on the US Listing Record Date as further described above); or (ii) withdraw their holding of interests in Flutter shares from the Euroclear system directly into the names of the underlying beneficial holders (or their nominee) as the registered holder of the relevant Flutter shares (following which such holdings of Flutter shares will be dealt with in the same manner as Flutter shares held directly in certificated form as further described below).

If no action is taken by relevant Euroclear participants prior to the US Listing Record Date, the legal title to all Flutter shares held indirectly through those Euroclear participants will be transferred to the relevant Euroclear participants interested in those Flutter shares (without any change to the underlying ultimate beneficial ownership of the relevant Flutter shares), and such Euroclear participants will be recorded as the registered holders of the relevant Flutter shares, to be held in “registered form” on Flutter's register of members.

Euroclear participants and underlying holders should be aware that following the Effective Time,

Flutter shareholders holding shares in “registered form” may be subject to additional procedural requirements before being able to transfer shares on LSE or the NYSE. See paragraph 3 of this section below for further information.

## **2. As an Existing Flutter Euroclear Holder, what steps should I take in advance of the Additional US Listing?**

As an Existing Flutter Euroclear Holder, you are strongly encouraged to contact the Euroclear participant through which you indirectly hold interests in Flutter shares prior to the Effective Time to confirm what (if any) steps your Euroclear participant intends to take prior to the US Listing Record Date and/or the impact on your rights following the Effective Time in respect of your interests in Flutter shares and the services currently provided to you by your Euroclear participant.

If you do not wish for the Flutter shares in which you are interested to be registered directly in the name of your Euroclear participant on Flutter’s register of members, you should take steps to reposition your holding of interests in Flutter shares into CDIs through the CREST system or withdraw your holding of Flutter shares from the Euroclear system directly into the names of a preferred nominee in advance of the US Listing Record Date.

## **3. Will the transfer of indirect holdings of Flutter shares in the Euroclear system into direct holdings by the relevant Euroclear participants affect the way in which I can trade my Flutter shares?**

The administration of the transfer of such indirect holdings of Flutter shares in the Euroclear system into direct holdings by relevant Euroclear participants as registered holders of Flutter shares is expected to be completed within a small number of days following the Effective Time. Flutter intends to complete this process as soon as practicable following the Effective Time. During this process, access to, and trading and settlement of, such Flutter shares may be impacted.

Euroclear participants receiving Flutter shares in “registered form” may not be able to immediately transact or settle trades in respect of those Flutter shares on a stock exchange until such time as (i) their holding statement is received and (ii) the Flutter shares are subsequently transferred, by them, to Cede & Co. (as nominee for DTC) through a physical stock transfer form, and such former Euroclear participants subsequently receive indirect interests in those Flutter shares either through their nominated DTC participant account or their nominated CREST participant account (in the form of Flutter DIs) (as applicable).

In addition, following the listing of Flutter shares on the NYSE becoming effective, the Transfer Agent will require the execution of a specific stock transfer form, which form requires certain stamp duty confirmations (please see “Section IV: Tax” below for further information on stamp duty on Flutter share transfers), together with a medallion signature guarantee for a transfer of Flutter shares by a person holding in “registered form” to (i) another person holding in “registered form”, (ii) a broker holding shares on behalf of that person in CREST in the form of Flutter DIs, or (iii) a broker holding shares on behalf of a person through DTC (save for in circumstances where such Flutter shares held by a US resident shareholder and the total account value for such Flutter shares is equal to less than \$10,000, and/or in certain circumstances as the Transfer Agent may determine from time to time). This may result in additional costs and delays in transferring such Flutter shares. 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 Transfer Agent for further information.

## SECTION III: CERTIFICATED HOLDERS

### PART A - GENERAL

#### **1. I am a shareholder holding share certificates for Flutter shares. How will I hold my shares immediately after the Additional US Listing?**

You will remain recorded as the registered holder of your Flutter shares on Flutter’s register of members immediately after the Effective Time. However, at the Effective Time, the paper certificates representing your certificated Flutter shares will be automatically cancelled and replaced by corresponding paperless book entry interests on Flutter’s register of members maintained by Flutter’s Transfer Agent. You will be issued with a statement from Flutter’s Transfer Agent confirming your holding in Flutter shares. Any such shares are considered to be held in “registered form”.

#### **2. Will the Additional US Listing affect the way in which I can trade my Flutter shares?**

Following the listing of Flutter shares on the NYSE becoming effective, shareholders holding Flutter shares in “registered form” may not be able to immediately transact or settle trades in respect of those Flutter shares on a stock exchange until such time as (i) their holding statement is received and (ii) the Flutter shares are subsequently transferred, by them, to Cede & Co. (as nominee for DTC) through a physical stock transfer form, and such shareholders subsequently receive indirect interests in those Flutter shares either through their nominated DTC participant account or their nominated CREST participant account (in the form of Flutter DIs) (as applicable).

From the Effective Time, the Transfer Agent will require the execution of a specific stock transfer form, which form requires certain stamp tax attestation (please see “*Section IV: Tax*” below for further information), together with a medallion signature guarantee for a transfer of Flutter shares by any person holding in “registered form” to (i) another person holding in “registered form”, (ii) a broker holding shares on behalf of that person in CREST in the form of Flutter DIs, or (iii) a broker holding shares on behalf of a person through DTC (save for in circumstances where such Flutter shares held by a US resident shareholder and the total account value for such Flutter shares is equal to less than \$10,000, and/or in certain circumstances as the Transfer Agent may determine from time to time). This may result in additional costs and delays in transferring such Flutter shares. 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 Transfer Agent for further information.

#### **3. In what ways can I hold my Flutter shares (or interests to my Flutter shares) after completion of the Additional US Listing?**

After the Effective Time, you will be entitled to retain your Flutter shares directly in “registered form” or (subject to compliance with applicable securities laws) take steps to deposit and hold your Flutter shares indirectly through (i) DTC; or (ii) the CREST system (in the form of Flutter DIs), by instructing

Flutter's Transfer Agent to transfer such shares to a bank, broker or nominee (selected by the holder) who is a participant in DTC or the CREST system. To do so, you will need to request and lodge a transfer form and, where shares are to reach a nominated account in the CREST system, a cross-border instruction form. For assistance with this process, please contact Flutter's Transfer Agent, Computershare Trust Company, N.A. on 1-866-644-4127 (inside the US, US territories and Canada) or 1-781-575-2906 (outside the US, US territories and Canada). Lines are open 8:30 a.m. to 6:00 p.m. (New York time), Monday to Friday (excluding public holidays in the US).

If you continue to hold your Flutter shares directly in "registered form" following the Effective Time, you will need to take steps to have your shares transferred to and deposited with DTC or the CREST system if you want to trade those shares on a particular stock exchange.

Certificated holders should be aware that following the Effective Time, certificated holders of shares in "registered form" may be subject to additional procedural requirements before being able to transfer shares on the LSE or the NYSE. See paragraph 3 of Part B of Section II (Indirect Holders) above for further information.

## PART B - CHANGE IN IRISH SHARE REGISTRAR

### 1. Who will be the share registrar for Flutter?

In preparation for the Additional US Listing, Flutter appointed Computershare Investor Services (Ireland) Limited ("**Computershare Ireland**") as its new Irish share registrar in place of Link Registrars Limited ("**Link**"). The remaining Q&A in this Section III set out information which will be relevant to you if you are a certificated holder of Flutter shares.

We recommend that certificated holders of Flutter shares also consult the separate communication issued by Flutter to you on Tuesday, 10 October 2023, which contains important information in relation to your shareholding in Flutter arising from the change in share registrar and highlights actions you will need to take in order to ensure the continued efficient management of your shareholding in Flutter (including confirmation of your new Shareholder Reference Number (SRN)).

Following the completion of the Additional US Listing, the Flutter share register will be required to be maintained by a US Securities and Exchange Commission ("**SEC**") registered transfer agent (a US registrar is known as a 'transfer agent') and Flutter will enter into certain agreements with Computershare Trust Company, N.A. ("**Computershare US**" or "**Transfer Agent**") for the provision of such services.

Flutter will issue a separate communication to shareholders around the time of or shortly following the Additional US Listing advising them of the steps to be taken in connection with the appointment of Computershare US as Transfer Agent.

### 2. What does the appointment of a new Irish share registrar mean for my shareholding?

The appointment of Computershare Ireland as Irish share registrar will not result in any changes to the manner in which your shares are held but may result in some changes to the way in which you manage your shares.

Your shareholding information has been migrated from Link to Computershare Ireland and you have been allocated a new Shareholder Reference Number "SRN" by Computershare Ireland. A letter was issued by Flutter on Tuesday, October 10, 2023 to all certificated holders of Flutter shares (as of October 5, 2023) which confirmed your SRN (the unique 10-digit number preceded by the letter "C"). This SRN replaces the Investor Code previously provided to you by Link. You should keep your SRN safe, as you will need it when contacting Computershare Ireland and to register to manage your shareholding online using Computershare Ireland's Investor Centre (more information below). This



SRN will apply until the Additional US Listing becomes effective, at which point Computershare US will provide you with a unique holder account number (HAN) which will replace your SRN.

### **3. How can I continue to manage my shareholding online between now and the Effective Time?**

You can register to manage your shareholding online using Computershare Ireland's Investor Centre service by following the below steps. Investor Centre can also be used to check your current shareholding balance and confirm the details of any transactions. In addition, Investor Centre allows you to securely update your postal address, contact preferences and change your payment details for any dividend payments.

To register for Investor Centre you will need to:

- (A) go to [www.investorcentre.com/ie](http://www.investorcentre.com/ie) and click the 'Register' button on the home page which will direct you to the online registration form;
- (B) enter 'Flutter Entertainment plc' under the company name and enter your personal Shareholder Reference Number (SRN) quoted in the letter issued to you;
- (C) for security reasons, you may be required to verify your account. This will be via a code sent to your registered postal address. Access will be limited until this has been completed; and
- (D) follow the online instructions to view and manage your shareholding:
  - (i) you can review your shareholding on the Investor Centre home page once you have registered and logged in;
  - (ii) you can change your personal details or your communication preferences, including your email address, by logging into the Investor Centre and clicking on "Update Your Profile" and selecting the required action under "My Profile";
  - (iii) you can review any historic transactions and payments by logging into the Investor Centre and clicking "Activity" on the main menu.

### **4. How can I update my information and preferences?**

We recommend certificated holders of Flutter shares take this opportunity to review and, if necessary, update any contact information and preferences. This can be done via Computershare Ireland's Investor Centre. Opting to receive information electronically enables you to receive communications promptly, reduce the amount of paper used, saving costs and minimising the impact on the environment.

Your existing contact information and preferences on file with Link have been migrated to Computershare Ireland and will be maintained until the Additional US Listing becomes effective. There is no need to take action at this time if you are satisfied with your existing information and preferences.

### **5. Do I need to resubmit communication preferences / instructions after completion of the Additional US Listing?**

Your communication and payment preferences cannot be migrated from Computershare Ireland to Computershare US and so you will need to notify your communication and payment preferences to Computershare US using its online services once the Additional US Listing becomes effective.

Flutter will issue a separate communication to shareholders around the time of or shortly following the Additional US Listing advising them of the steps to be taken in connection with the appointment of Computershare US as US transfer agent.

## SECTION IV: TAX

### **1. Will stamp duty be payable in connection with the implementation of the Additional US Listing?**

No stamp duty is expected to arise on the implementation of the Additional US Listing.

Please refer to Part III (*Certain Taxation Matters*) of Appendix I of the Flutter Notice of AGM dated 24 March 2023 for a general description of certain Irish, United Kingdom, United States and Canadian tax implications of the implementation of the Additional US Listing. This is intended as a general guide only and relates only to certain categories of Flutter shareholder in those jurisdictions. Flutter is not able to give financial or tax advice and we recommend that you contact an independent professional advisor.

### **2. Will stamp duty be payable on acquiring Flutter shares on the NYSE after the Additional US Listing?**

Following the Additional US Listing, Irish stamp duty may be payable in respect of transfers of Flutter shares, depending on the manner in which the Flutter shares are held. Irish Revenue has confirmed in response to a submission by Flutter that transfers of Flutter shares effected by means of the transfer of book-entry interests in DTC i.e., from one DTC Participant to another DTC Participant, will not be subject to Irish stamp duty. Transfers into or out of DTC may be subject to Irish stamp duty if (a) the transfer results in a change in the beneficial owner of the interest in the Flutter shares or (b) the transfer is effected in contemplation of a sale by the beneficial owner to a third party.

### **3. Will stamp duty be payable on acquiring Flutter shares on the LSE after the Additional US Listing?**

A transfer of Flutter shares other than through DTC, including a transfer of Flutter DIs via the CREST system, may be subject to Irish stamp duty subject to the availability of any exemption or relief. CREST will collect any stamp duty on trades in the CREST System based on how the trades are flagged by CREST participants.

### **4. Will I be liable to tax in Ireland, the UK or the US as a result of the Additional US Listing?**

Generally, Flutter shareholders should not be liable to tax in Ireland, the UK or the US solely as a result of the Additional US Listing.

Flutter is not able to give financial or tax advice and we recommend that you consult your own tax advisor regarding the Additional US Listing. For further discussion, a summary of Irish, UK and US tax consequences of the Additional US Listing is set out at Part III (*Certain Taxation Matters*) of Appendix I of the Flutter Notice of AGM dated 24 March 2023. This summary does not constitute tax advice and is intended only as a general guide.

**5. Will there be a change in the Irish, UK or US tax implications of owning Flutter shares as a result of the Additional US Listing?**

Generally, there should be no change in the Irish, UK or US tax implications of owning Flutter shares as a result of the Additional US Listing except for the stamp duty exemption for transfers of Flutter shares effected by means of the transfer of book-entry interests in DTC, referred to above.

Flutter is not able to give financial or tax advice and we recommend that you consult your own tax advisor regarding the tax consequences of acquiring, owning, and disposing of Flutter shares in your particular circumstances. For further discussion, a summary of Irish, UK and US tax consequences of the Additional US Listing is set out at Part III (*Certain Taxation Matters*) of Appendix I of the Flutter Notice of AGM dated 24 March 2023. This summary does not constitute tax advice and is intended only as a general guide.

**6. After the Additional US Listing, what other taxes may become due if and when I sell my Flutter shares?**

Flutter is not able to give financial or tax advice and we recommend that you consult your own tax advisor regarding the tax consequences of disposing of Flutter shares in your particular circumstances. For further discussion, a summary of Irish, UK and US tax consequences of the Additional US Listing is set out at Part III (*Certain Taxation Matters*) of Appendix I of the Flutter Notice of AGM dated 24 March 2023. This summary does not constitute tax advice and is intended only as a general guide.

**7. Do I need to provide an IRS W-8 or IRS W-9 to the Transfer Agent?**

Yes, registered Flutter shareholders should complete and supply an IRS W-8 form or IRS W-9 form to the Transfer Agent following the Effective Time so that their tax certification is up to date with the Transfer Agent. For questions on this, please call the Transfer Agent at +1-866-644-4127 or, if outside the United States, at +1-781-575-2906 between 8.30 am and 5.30 pm (US Eastern Time), Monday to Friday (excluding public holidays in the United States).