



## I. Introduction, Purpose and Scope

As part of our commitment to sustainability through our Positive Impact Plan, the collective entities operating within Flutter Entertainment PLC ("Flutter") have pledged to support our communities around the world and help improve the lives of 10million people globally by 2030. This policy applies to all activities related to Community, Charity, Corporate Social Responsibility / CSR ("community") and aims to ensure that we apply a consistent approach to governance, due diligence, and reporting across Flutter to all

## II. Statement of Policy

### Key Operating Principles

Flutter has identified three broad areas of focus for our community support, and it is our intention that all activities and/or community impact should fall within one of these areas:

- **Sport & Play:** supporting organisations and activities that improve access to and demonstrate the importance of sport as a tool to catalyse positive social change and establish healthier, thriving communities.
- **Health & Wellbeing:** support for organisations and activities that promote and increase access to positive health & wellbeing provisions for the community whether that be physical, economic, or mental.
- **Tech4Good:** support for organisations and activities that use technology to transform lives, create connections, and innovate solutions to social issues. Increasing access to technology and pathways into employment, particularly for underrepresented groups, is also a priority.

In addition to these focus areas, we are also keen to promote support for the following types of activities:

- **Colleague Engagement:** support for volunteering activities or partnerships that promote the use of volunteer leave and supporting the community. In addition, events, fundraising or other charitable activities that involve and engage our colleagues to understand community need and the role they can play in having a positive impact.
- **Disaster & Emergency Aid:** from time to time, Flutter may respond to a disaster or emergency through the provision of cash donations, matched giving incentives or other in-kind gifts to provide support to organisations working on the ground to help the individuals and communities affected.

Please also refer to your specific division guidelines via your divisional community, charity, CSR lead (referred to here as "Do More Lead") for any additional guidelines that they may apply in addition to the above.

### Governance

Standards of good practise requires appropriate levels of oversight and governance to ensure community and charitable activities are carried out transparently and with full approval / awareness of stakeholders. This minimises the risk to our reputation and avoids bias in decision making. Providing cash contributions and initiating partnerships with organisations should never be based on individual personal

community activities. This policy applies to all employees, directors, officers, contractors, agency staff, consultants, whether permanent, temporary, casual, part-time or on fixed-term contracts (collectively, "Employees") of the entities operating within Flutter whether they be operating individually, as part of a department/team, or as a group of employees (such as a Charity Committee) representing and directing community support on behalf of Flutter.

preferences within Flutter. There must be clear guidelines in place to support decision making and a multi-step approval that ensures:

- The Do More Lead for the division (and where applicable, within individual brands) has awareness and oversight for reporting,
- The budget holder from which the donation is being drawn has approved the spend and,
- The activity has been authorised at a senior level outside of these two stakeholders.
- In the case of Charity Committees, decisions must be made in line with guidelines or Terms of Reference provided by the division Do More lead. Decisions must also be made with a quorum of three for any spend or community activity.

### Due Diligence

It is the responsibility of the employee initiating the charitable support to ensure all guidelines and due process are followed to minimise risk to our company. The following types of organisations and activities have been deemed higher risk for the potential misuse of funds or to our reputation. Donations made in the name of Flutter (including matched giving for employee donations) should not be provided to:

- Non-registered charities (subject to local legal requirements) – where the charity is in a jurisdiction that has no registration requirement, the organisation must demonstrate non-profit status and be organised exclusively for charitable purposes.
- Political parties /government bodies / lobbying organisations. In some jurisdictions, it may be considered appropriate to distribute charitable funds in partnership with (and administered by) government agencies. These donations should be subject to additional due diligence and with the approval of internal departments such as risk, compliance and public and/or regulatory affairs. These types of partnerships will be assessed on a case-by-case basis.
- Organisations or activities that are supporting the promotion or instruction of religious beliefs.
- Sponsorship for an individual or a team fundraising challenge such as an expedition where the funds are given to the individual or team in question.
- Social finance or Impact Investing (i.e., Loans or business finance for social purpose).



- GoFundMe pages or equivalent

In addition, given the nature of our industry and our regulatory requirements, any organisation which is providing activities or support to specific demographics that may offer a higher reputational risk (such as children charities) should be discussed and approved in advance with your divisional Do More lead and local Public Affairs / Government Affairs (or equivalent) department.

#### Reporting & Record Keeping:

Each divisional Do More lead tracks the donations and community activities across the division and provides a report to the Group Head

of Communities due at the end of the first week of the new quarter. There is a data collection tool provided by the Group Head of Communities which requires details across financial reporting, volunteer data and impact reporting. All financial information must be reconciled with Finance to accurately reflect real spend, the volunteer data must be provided by a credible tracking tool such as FlutterBe and the impact data should, be provided by the charities we are supporting wherever possible.

It is the responsibility of the employee processing the donation to ensure that they share records of donations and impact reports with their divisional Do More lead at the time the donation is made.

### III. Roles & Responsibilities

#### Divisional / Company Management must:

- Appoint or nominate at least one dedicated Do More Lead responsible for co-ordinating and supporting activities across their division and brands, collecting financial and impact data and maintaining thorough records as well as liaising with the Group Head of Communities.
- Ensure the Do More Lead has access to robust reporting mechanisms in place to effectively collect information from across the division and individual business units which allows for effective oversight and collection of data for community activities.

#### Employees must:

- All employees initiating charitable donations or other community activities must follow this policy and be familiar with the supporting documents which set out the specific parameters for the way we support our communities.
- Where a group of employees are voluntarily participating in a committee with decision making powers such as a charity committee (or similar), they are expected to ensure they execute their decision making in line with this policy, the policy standard and their committee guidelines or Terms of Reference as provided by their Divisional Do More Lead.

### IV. Monitoring, Assurance and Breach Reporting

- Compliance with this policy is mandatory. It is the expectation that the Divisional Do More Lead has already carried out full checks and assurance in advance of sharing the division wide data with Group. The Group Head of Communities will undertake sample checks of data for assurance purposes.
- The data will be compiled into a global report each quarter which will be shared with the Division Do More Leads, the Group Head of Sustainability and Regulatory Affairs; Group Compliance as well as others as and when required (such as updates to Flutter Executive Committee Members or Board members).
- All employees are required to take steps to prevent a violation of this Policy. This includes identifying and raising potential issues before they lead to problems and seeking additional guidance from their manager, divisional Do More Lead or Group Head of Communities if necessary. Deliberate and/or systematic breach of this policy can lead to disciplinary action, up to and including termination of employment.

### VI. Supplementary Documentation

- Do More Policy Standard
- Minimum Standards for Third Party Relationship Management
- Anti-Bribery & Corruption Policy Standard