Flutter is committed to conducting business honestly, fairly, and in accordance with the law throughout each of its divisions. As part of this commitment, Flutter personnel should always report any perceived violations of Flutter policies or procedures, or other misconduct, using the processes set out in this policy. Flutter is also committed to protecting good faith whistle-blowers and will not tolerate any retaliation against them. Thank you for taking the time to review and understand this policy. Conducting yourself in accordance with the processes set out in this policy, and especially ensuring that good-faith whistle-blowers are protected against retaliation, is key to upholding our commitment to conducting business ethically and with integrity.

I. Introduction, Scope and Purpose

Flutter Entertainment plc, and all of its subsidiaries (“Flutter”), is committed to conducting business honestly, fairly, and with respect for people in accordance with the law in each of the jurisdictions in which it operates.

This Policy applies to Flutter employees as well as board members, agency workers, volunteers, job applicants and independent contractors and third parties working on behalf of the company (hereinafter to be referred to as “you”).

This Policy is approved by the Board Risk and Sustainability Committee (BRSC). It will be reviewed and updated on an annual basis and, if necessary, more frequently where regulations or business changes require it.

II. Statement of Policy

Key definitions

- **Whistleblowing**: Making a protected disclosure of wrongdoing. The law protects you if you raise concerns about possible wrongdoing in the workplace
- **Good Faith**: A demonstration of sincerity and honesty in your intentions. While you do not need to substantiate your report, ask yourself, is this a personal grievance or is it in the public interest?
- **Whistleblowing should always be in the Public Interest** (i.e. Not a personal grievance).
- **Independent Confidential Reporting Service**: Refer to part IV of this Policy.
- **Confidential Designee**: A Flutter employee charged with the responsibility of managing the investigation of whistleblowing reports.

Our approach to Whistleblowing

Flutter is committed to protecting and facilitating those who report concerns in Good Faith and in the Public Interest. In order to do this, we have:

I. Engaged an Independent Confidential Reporting Service where reports can be made anonymously 24/7. Please see section IV for contact details.
II. Appointed Confidential Designees to facilitate the investigation of all reports, while also ensuring the anonymity and protection of the Whistleblower at all stages; and
III. Implemented Policies, guidelines, and training to ensure you, as well as Confidential Designees, are aware of your rights and obligations.

You can report anonymously and your IP address will not be tracked or logged.

Although our processes are designed to maintain anonymity of a person, in certain circumstances, this may be difficult or impossible due to the nature and content of a report. Where this is the case, we will notify the person and take reasonable steps to ensure that applicable protections remain in place.

Flutter is committed to protecting good faith whistle-blowers and will not tolerate any retaliation against them.

Common examples of reportable wrongdoings

- Actual or suspected breaches of any applicable laws or regulation; e.g. employee rights, licencing requirements etc;
- Any actual or suspected violation of Flutter policies;
- Retaliation against a Whistleblower;
- Fraud; for example, fabricating compliance, or financial statements;
- Discrimination;
- Undisclosed conflicts of interest (any relationship which could impact your objectivity which has not been approved previously);
- Theft; including theft of Flutter equipment or cash or belongings of Flutter employees;
- Harassment and/or Bullying
- Damage to Flutter property; for example, purposely causing damage or gross negligence;
III. Roles and Responsibilities

We ask that:

• You familiarise yourself with the content of this Policy and report any breach or wrongdoing (past, present, or likely future);
• You remember that you do not have to substantiate the claim, but you do need to act in Good Faith and in the Public Interest;
• If you are acting in a supervisory position, please ensure your team members are aware of this Policy and are familiar with the Independent Confidential Reporting Service.

We promise to take steps to:

• Acknowledge reports within seven days of receipt;
• Thoroughly investigate reports, while also protecting your anonymity and other rights as a Whistleblower;
• Provide the reporter with feedback from the investigation within three months; and
• Retain records for a period no less than 5 years.

You should be aware that failure to comply with this Policy could result in disciplinary action up to, and including, termination of employment or a business relationship, if deemed appropriate by Compliance, HR or relevant line management.

IV. Reporting Policy Violations and Other Wrongdoings

You should raise any concern you may have with someone who can help address them properly. Depending on the circumstances, an individual’s line manager may be in the best position to address a concern. Where it is not possible or desirable to address a particular concern in consultation with their line manager, or where a Reportable Matter continues to be unresolved following such consultation, you should submit a Report about a Reportable Matter through the Flutter Speak-Up Platform via the contact details in the table below, through Group or Divisional Compliance as appropriate, or other trusted person (such as Group or Divisional internal legal counsel).

V. Contact Details

Reports made through the Independent Confidential Reporting Service will be managed through the appointed Divisional Confidential Designees. If you have any questions about this Policy, please contact Group Compliance:

<table>
<thead>
<tr>
<th>Responsibility</th>
<th>Point of Contact</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group Compliance</td>
<td>Group Head of Compliance</td>
<td><a href="mailto:complianceenquiries@flutter.com">complianceenquiries@flutter.com</a></td>
</tr>
</tbody>
</table>

VI. Supplementary Documentation

• Flutter Whistleblowing Standard
• Code of Ethics

For Flutter employees, please refer to your local intranet for more information and access to supportive material.