

**A message from Pádraig Ó Ríordáin, Chief Legal Officer & Group Commercial Director**

“Building a culture where we operate responsibly, honestly, fairly and in accordance with the laws in each of the jurisdictions in which we operate is essential to us at Flutter. It is the responsibility of everyone at every level to help build and maintain this culture by always reporting any perceived or actual violations of Flutter policies or other misconduct using the processes set out in this Policy. This responsibility includes protecting those who have come forward to make a report. Thank you for taking the time to read and understand this Policy and for helping Flutter build and maintain a culture we can all be proud of.”

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

The purpose of this Policy is to outline:

- i. What ‘Whistleblowing’ is and other key definitions;
- ii. Our approach to Whistleblowing;
- iii. Common examples of wrongdoings;
- iv. Flutter’s obligations and commitment to protecting you; and
- v. The steps we all must follow when a possible or actual policy violation occurs.

The Policy is supported by the supplementary documentation outlined in section VI.

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.

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.

Common examples of reportable wrongdoings

- Actual or suspected breaches of any applicable laws or regulation; for example: financial crime, 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;
- 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;
- Offensive behaviour;
- Harassment;
- Bullying;
- Discrimination;
- Damage to Flutter property; for example, purposely causing damage or gross negligence;
- Health and safety breaches :for example, blocked emergency exits;
- Drug and/or inappropriate alcohol use in the workplace; or
- Any matter likely to receive negative media or public attention.



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; and
- If you are acting in a supervisory position, to 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, you may choose to report internally or externally via our Independent Confidential Reporting Service.

Internally

Your line manager may be in the best position to address a concern, but you can also raise concerns through your local HR, Compliance team or other trusted persons such as Flutter's own Legal Counsel or Internal Audit.

Externally

Where it is not possible or comfortable for you to raise a concern internally, or where a concern continues to be unresolved following consultation, you can, and should, submit a report through our Independent Confidential Reporting Service via the contact details in the table below:

Country	Phone Number	Link to Web Portal
Republic of Ireland	1800 812740	www.safecall.co.uk/report
United Kingdom/ Isle of Man	0800 9151571	
Romania	372 741 942	
Malta	800 62130	
Gibraltar	+44 191 5167749	
Portugal	00 800 7233 2255	
Denmark	00 800 7233 2255	
Spain	00 800 7233 2255	
Georgia	(+44) 191 516 7788	
Armenia	(+44) 191 516 7788	
Australia	1800 312928	
Columbia	01 800 944 8040	
Bulgaria	00 800 72332255	
Canada	1 877 599 8073	
India	000 800 4401 256	
Malta	800 62130	
USA	1 866 901 3295	
Rest of the World	For a full list of numbers, click on the below link https://www.safecall.co.uk/en/file-a-report/telephone-numbers/	

V. Relevant 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:

Responsibility	Point of Contact	Email
Group Compliance	Group Head of Compliance	complianceenquiries@flutter.com

VI. Supplementary Documentation

- Flutter Code of Ethics

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