



A Message from Pádraig O Ríordáin, Chief Legal Officer & Group Commercial Director



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, 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.

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.

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: the intentional act of deceit, theft or corruption by employees, contractors or internal parties for example, fabricating compliance, or financial statements;
- Discrimination;
- Any matter likely to receive negative media or public attention;
- Offensive behaviour;
- 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;
- Health and safety breaches :for example, blocked emergency exits;
- Drug and/or inappropriate alcohol use in the workplace.



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). Current or former employees can communicate, cooperate or file a complaint with any U.S. federal, state or local governmental or law enforcement branch, agency or entity with respect to possible violations of any US federal, state or local law or regulation.

Country	Phone Number	Link to Web Portal
Republic of Ireland	1800 849012	https://flutter.integrityline.com
United Kingdom/ Isle of Man	+443332423759	
Romania	+40800890134	
Malta	+35680062965	
Portugal	+351800450211	
Denmark	+4580253840	
Spain	+34900998465	
Georgia	+9950800 008071	
Italy	+39800761667	
Australia	+61290617052	
Columbia	+5723800739	
Bulgaria	+3598002100284	
Canada	+16042104763	
India	+914471279275	
USA	+1 6282624028	
Rest of the World	For a full list of numbers, click on the below link https://flutter.integrityline.com	

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 Conduct & Integrity:

Responsibility	Point of Contact	Email
Group Conduct & Integrity	Group Head of Conduct & Integrity	complianceenquiries@flutter.com

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.