

**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 being aware of and understanding the Bribery and Corruption risks that face our business. This responsibility includes adhering to the requirements set out in this Policy. 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, Purpose and Scope

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 laws in each of the jurisdictions in which it operates. The purpose of this Policy is to outline:

- I. What Bribery and Corruption are;
- II. Our approach to Anti- Bribery and Corruption (ABC) throughout our business;
- III. What your responsibilities are to guiding against Bribery and Corruption risks; and
- IV. The steps you must follow when a possible or actual policy violation occurs.

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

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

This Policy has been approved 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/business changes require it.

II. Statement of Policy**Key definitions**

- **Bribery:** A criminal and corrupt practice where a person or an organisation offers something of value to a corporate or individual, including a public official, in exchange for their cooperation in influencing a decision-making process, committing, or allowing fraud against the official's organisation, or otherwise violating their official duties.
- **Corruption:** Unlawful, unethical, or improper actions or breaches of trust undertaken for the purpose of personal, commercial, or financial gain. Corrupt activities can relate to the trading of information, gifts and hospitality, fees and commissions, embezzlement and favouritism, nepotism, cronyism and clientelism.

Our approach to Bribery and Corruption

Flutter has a zero-tolerance approach to Bribery and Corruption. We do not, and will not, pay bribes or offer improper incentives to anyone for any purpose. Nor do we, or will we, accept bribes or anything that could be perceived as such. Flutter expects the same from our employees, customers, business partners and third parties or associated persons acting on our behalf. To help ensure that we conduct our business free from Bribery or Corruption, we have implemented the following:

- Policies, standards, and training to ensure we understand what Bribery and Corruption are, as well as what our roles and responsibilities are in mitigating our business risks;
- Formal escalation channels to flag suspicions of possible or actual cases of Bribery and Corruption; and
- Frameworks and procedures designed to continuously monitor and prevent and Bribery and Corruption risks in our global operations.

Summary of Flutter's ABC standards

This Policy is supported by standards which seeks to establish a benchmark of requirements which are met consistently across all subsidiaries. ABC areas of requirements (non-exhaustively) include:

Tone from the top	Gifts and Hospitality
Governance and oversight	Third party due diligence
Training and awareness	Charity and political contributions
Conflicts of interest	Record-keeping
Employee due diligence	Independent program reviews
Business risk assessments	Internal and external reporting
Lobbying, interacting with Public Officials, and other political activity	

Common examples of Bribery and Corruption

You must look out for, and report, any incident which could be perceived as a bribe or as corrupt practices including but not limited to:

- **Trading of information:** Offering or receiving a bribe in exchange for confidential information, for example, advanced notice of or the rigging of betting odds. When confidential information is the basis for trading in Flutter's stock, this constitutes an offence called "insider trading".
- **Gifts and hospitality:** Excessive gifts and hospitality given or received in order to influence a business decision favourably, for example, selecting one supplier over another on behalf of Flutter.
- **Fees and commissions:** Agents and intermediaries who are paid fees and commissions beyond what is considered the industry standard, for the purpose of altering business decisions or tasks. Characterising a payment as a fee or commission might be a way of disguising the payment of a bribe.
- **Embezzlement:** Theft or misappropriation of anything of value that was entrusted to you by Flutter.
- **Favouritism, nepotism, cronyism and clientelism:** These forms of Corruption occur when a person or group of persons are given unfair preferential treatment at the expense of others.



III. Roles and Responsibilities

Employees must:

- Familiarise yourself with the content of this Policy.

Never:

- Offer, promise, accept, or agree to a payment (or anything of value) with the expectation or hope that a business advantage will be received, or to reward a business advantage already given.
- Engage with third parties who do not share our zero-tolerance approach to Bribery and Corruption.

Always:

- Exercise good judgement in relation to gifts and hospitality offered to or given by you (and your colleagues) to ensure that they seem proportionate and not a means to unethically sway yours or someone else's judgement and that you are compliant with our local gifts and hospitality policies and procedures.
- Seek prior approval from our Financial Crime, Human Resource (HR) and/or Procurement teams prior to:
 - Engaging a third party or onboarding an employee to ensure appropriate due diligence is completed;
 - Interacting with, or making any commercial decisions or payments link to public officials; or
 - Making political contributions.
- Report any breach or wrongdoing (past, present, or likely future). When in doubt, seek guidance from your line manager and local Financial Crime team.

Flutter management must:

- Communicate this Policy to your team to ensure awareness;
- Ensure your team understand their obligations to identify and escalate red flags where appropriate;
- Monitor compliance within your team to ensure training is completed in the allocated time frame; and
- Report any breach or wrongdoing (past, present, or likely future)

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, Legal and your relevant line management. It also may result in criminal and civil penalties.

IV. Monitoring, Assurance and Breach Reporting

Compliance with this Policy is monitored, and assurance activities are performed at regular intervals. You should raise any concern with someone who can help address them properly, namely your Financial Crime team. Depending on the circumstances, you may choose to report internally, or externally via our Independent Confidential Reporting Service that allows you to report anonymously should you choose to do so.

You should raise any concern with someone who can help address them properly. Your Compliance team may be in the best position to address concerns over potential breaches of this policy. You can also reach out on this matter to your line manager or other trusted persons such as Flutter's own Legal Counsel or Internal Audit. Where it is not possible or desirable to address a particular concern in consultation with your line manager, or where a reportable matter continues to be unresolved following consultation, you should submit a report about a reportable matter through the Speak-Up platform. Please refer to our Whistleblowing policy for details.

V. Relevant Contact Details

In the event of any questions with regards to the content, context or meaning of this document please contact:

Responsibility	Point of Contact	Email
Group Financial Crime	The Financial Crime Team	GroupFinancialCrime@flutter.com

VI. Supplementary Documentation

- Flutter Code of Ethics
- Flutter Gifts and Hospitality Policy
- Flutter Whistleblowing Policy
- Flutter AML & CFT Policy
- Flutter Sanctions Policy
- Conflict of Interest Policy

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