

Flutter Entertainment Plc
Voluntary Carbon Market Disclosure Pursuant to AB 1305

December1, 2025

Introduction

Flutter Entertainment plc (“Flutter”) is committed to providing clear and transparent disclosures regarding our involvement in the voluntary carbon market, our climate goals and emissions reductions targets. The following information has been prepared and is provided for the sole purpose of meeting the disclosure obligations set out under Section 44475 of Division 26 of the California Health and Safety Code (“AB 1305”) and is not intended, nor can it be relied on, to create any other legal relations, rights, or obligations.

This disclosure, in accordance with requirements of AB 1305, has been updated to reflect the current information from FY2024.

§ 44475: Disclosure Information Related to Marketing or Selling Carbon Offsets

Flutter does not market or sell voluntary carbon offsets within the meaning of AB 1305.

§ 44475.1: Disclosure Information Related to Purchased Carbon Offsets

Flutter works with credible project developers and platforms to procure environmental instruments that support our Go Zero plan. In 2024, we retired verified carbon credits and renewable energy certificates (RECs) to address a portion of our impacts, and we contracted additional future credits that are pending issuance. Pending units are not yet verified or retired and therefore do not offset current-year (2024) emissions; once issued under recognised standards and registries, we plan to retire them against future years. This approach supports our SBTi-approved goal to reach net zero by 2035. For more information about our Go Zero plan, see the “Go Zero” section of our [2024 Sustainability Report](#) (our “Sustainability Report”).

In 2024, the carbon offset projects we selected were sourced from a variety of standard, including the Verified Carbon Standard, the American Carbon Registry and the Peatland Carbon Code and were a mixture of both carbon removal and carbon avoidance projects, including an industrial emission avoidance and removal project in US and Canada, and a peatland restoration project in Scotland, United Kingdom.

Name of Offset Selling Entity	Name of Offset Registry/Standard	Project ID Number	Project Name	Project Type	Site Location	Estimation Protocol / Methodology	Third-Party Verifier
Arel Yenilenebilir Enerji Teknolojileri ve Elektrik Üretim Ltd. Şti., via Furthr Ltd	Verified Carbon Standard	4469	Zonguldak Landfill Gas to Electricity Project	Avoided Emissions	Sofular, Central District, Zonguldak Province, Turkey	ACM0002	Yes; Carbon Check (Pty) Ltd
CarbonCure Technologies Inc., via Furthr Ltd	Verified Carbon Standard	4018	CO2 Utilisation in Concrete	Mixed – removals (mineralization) + avoidance (cement reduction).	British Columbia (Canada) and Indiana (USA)	VM4003	Yes; Earthood Services Limited (VVB)
Therm Solutions, Inc., via Furthr Ltd	American Carbon Registry	ACR830	Advanced Refrigeration – ARS2021002	Avoided Emissions	Yonkers, NY; Willmar & Buffalo, MN; Lincoln Park, NJ	ACR Advanced Refrigeration Systems v2.1 (Aug 2021)	Yes; Ruby Canyon Environmental (VVB)

Caledonian Climate Partners Limited, via Furthr Ltd	Peatland Carbon Pending Issuance Units	04000000026984	Gruinard Estate (Phase 1)	Avoided Emissions	Ullapool, Ross-shire, Scotland, UK	Peatland Code Version 1.1 Estimation Protocol,	Yes; Soil Association Certification Ltd
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§ 44475.2: Disclosure Information Related to Flutter’s Sustainability Goals

At Flutter, we aspire to change our industry for the better and deliver long-term growth while also achieving a positive, sustainable future for all our stakeholders. Our Positive Impact Plan sets a clear sustainability agenda for change, addressing the issues and opportunities that are specific to our business and our sector. As part of that plan, under our Go Zero initiative, we formally submitted the following greenhouse gas (“GHG”) emissions reductions targets to SBTi, which were validated in 2024 to conform with the SBTi Criteria and Recommendations and Corporate Net Zero Standard.

- Overall net zero target: We commit to reach net zero greenhouse gas emissions across the value chain by 2035.
- Near-Term Targets: We commit to reduce absolute Scope 1 and 2 GHG emissions 45% by 2030 from a 2022 base year. We also commit to reduce absolute Scope 3 GHG emissions 45% within the same timeframe.
- Long-term Targets: We commit to reduce absolute Scope 1 and 2 GHG emissions 90% by 2035 from a 2022 base year. We also commit to reduce absolute Scope 3 GHG emissions 90% within the same timeframe.

Additional details and a description of our progress toward these goals can be found in our [Sustainability Report](#). In addition, information documenting how our GHG emissions data is collected and verified, how our statements are determined to be accurate or actually accomplished, and how interim progress is measured, is available in the “Methodologies” section on p. 47-48 of our [Sustainability Report](#).

We have retained KPMG, an independent third-party international professional services firm, to perform a ‘limited assurance engagement,’ as defined by International Standards on Assurance Engagements, covering our Scope 1, Scope 2, and Scope 3 (business travel) GHG emissions data, as further described in the Independent ESG Assurance Statement located on pages 49-50 of our [Sustainability Report](#).

Forward-Looking Statements

This disclosure may contain forward-looking statements within the meaning of U.S. federal securities laws. Forward-looking statements include all statements that are not historical facts. In some cases, you can identify these forward-looking statements by the use of words such as “outlook”, “believe(s)”, “expect(s)”, “potential”, “continue(s)”, “may”, “will”, “should”, “could”, “would”, “seek(s)”, “predict(s)”, “intend(s)”, “trends”, “plan(s)”, “estimate(s)”, “anticipates”, “projection”, “goal”, “target”, “aspire”, “will likely result”, and or the negative version of these words or other comparable words of a future or forward-looking nature. You should not place undue reliance on forward-looking statements, which speak only as of the date they are made, are not guarantees of future performance or results, and are subject to risks, uncertainties and assumptions that are difficult to predict or quantify. Factors that could cause the Company’s results to differ materially from those described in the forward-looking statements can be found under the section entitled “Risk Factors” section of our filings with the U.S. Securities and Exchange Commission, including our most recent reports on Forms 10-K, 10-Q, and 8-K, which are accessible on the SEC’s website at www.sec.gov. Accordingly, there are or will be important factors that could cause actual outcomes or results to differ materially from those indicated in these statements. These factors should not be construed as exhaustive and should be read in conjunction with the other cautionary statements that are included in the Company’s filings with the SEC. The Company undertakes no obligation to publicly update or review any forward-looking statement, whether as a result of new information, future developments or otherwise, except as required by law.