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.

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

The purpose of this Policy is to outline:

I. What bribery and corruption is;
II. Our approach to managing bribery and corruption risks 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 is supported by the supplementary documentation outlined in section VI.

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 and we have implemented the following:

I. Policies, standards, and training to ensure we understand what Bribery and Corruption is, as well as what our roles and responsibilities are in mitigating our business risks;
II. Formal escalation channels to flag suspicions of possible or actual cases of Bribery and Corruption; and
III. 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. The standards seek to establish a benchmark that is met consistently across all subsidiaries. Flutter's ABC standards define (non-exhaustively):

- Tone from the top
- Governance and oversight
- Training and awareness
- Annual ABC business risk assessments
- Employee due diligence
- Third Party due diligence

- Conflicts of interest management
- Gifts and hospitality procedures
- Charity and political contributions procedures
- Reporting
- Record-keeping
- Independent program reviews, as applicable

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:

- **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.

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- **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

We ask that:

- You familiarise yourself with the content of this Policy and report any breach or wrongdoing (past, present, or likely future).
- You never:
  - offer or promise 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;
  - accept, or agree to accept 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; or
  - engage with third parties who do not share our zero-tolerance approach to bribery and corruption.
- You 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.
- Refer to your local Compliance team prior to:
  - Interacting with public officials;
  - Making any commercial decision or payment linked to third parties who will interact with public officials on our behalf; or
  - Making political donations.
- For Flutter employees:
  - If you are acting in a supervisory position, ensure your team members are aware of this Policy and their obligations to identify and escalate red flags, where appropriate;
  - When in doubt, seek guidance from your line manager or local Financial Crime team; and
  - As a general rule, you should follow guidance from our Procurement and Compliance teams when engaging a third party to ensure appropriate background checks are completed.

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. Reporting Policy Violations

You should raise any concern with someone who can help address them properly, namely your Compliance 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.

Internally

Your local 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, Procurement team, HR 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. 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 Compliance	Group Head of Financial Crime	complianceenquires@flutter.com

VI. Supplementary Documentation

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

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

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