



London Stock Exchange Delisting - Frequently Asked Questions (“FAQs”)

This document provides brief responses to frequently asked questions regarding the delisting of Flutter Entertainment plc’s (“**Flutter**”) ordinary shares from the London Stock Exchange (the “**LSE Delisting**”). These FAQs also include details of actions that Flutter shareholders holding depository interests issued by Computershare should take to ensure the continued efficient management of their shareholding following the LSE Delisting.

The LSE Delisting is expected to take effect at 8.00am (London time) on Monday August 3, 2026 (the “**Effective Time**”). The expected timetable of principal events for the implementation of the LSE Delisting is set out in Section VI of these FAQs.

June 12, 2026

SECTION I: GENERAL

1. **What will happen when the LSE Delisting becomes effective?**

When the LSE Delisting becomes effective:

- Flutter shares will continue to be listed and admitted to trading on the New York Stock Exchange (“NYSE”) under the symbol “FLUT”;
- Flutter’s listing on the equity shares (international commercial companies secondary listing) segment of the LSE will be cancelled, and it will no longer be possible to trade Flutter shares on the LSE;
- Flutter will continue to comply with the US corporate governance standards to which Flutter is subject, as well as Irish company law; and
- There will be no change to Flutter’s place of incorporation or tax domicile, which will remain in Ireland.

2. **What are the implications of the LSE Delisting on Flutter’s listing on the NYSE?**

The NYSE listing of Flutter shares is not expected to be impacted by the LSE Delisting.

3. **When will trading of Flutter shares on the LSE cease?**

The last day of trading of Flutter’s shares on the LSE is expected to be Friday July 31, 2026, with the LSE Delisting becoming effective at 8:00a.m. (London time) on Monday August 3, 2026.

4. **Can I trade my Flutter shares between the date of these FAQs and the Effective Time?**

Yes. Flutter shares will continue to trade as normal during this period on the LSE. Shareholders trading on the LSE (directly or through their broker) will need to ensure they allow for sufficient time for those trades to be executed before close of business on Friday July 31, 2026.

Flutter’s shares will continue to trade on the NYSE as normal throughout this period and after the Effective Time.

5. **Will the current Flutter Identification Number (ISIN) change?**

No, the ISIN (i.e. the 12-digit code that uniquely identifies Flutter ordinary shares) will remain as IE00BWT6H894. The CUSIP for the Flutter shares will also remain as G3643J 108.

6. **Will the number of Flutter shares I hold change as a result of the LSE Delisting?**

No. The number of Flutter shares held (directly or indirectly) by you following the Effective Time will remain unchanged, so if you hold 100 Flutter shares (directly or indirectly) immediately before the Effective Time, you will hold 100 Flutter shares (directly or indirectly) immediately after the Effective Time.

7. **Why is Flutter implementing the LSE Delisting?**

On May 7, 2026, Flutter announced it was undertaking a review of its LSE listing. *As part of the review of its listing structure, Flutter carefully considered, among other things, the level*

of trading activity for its Shares on the LSE as well as the additional cost, and regulatory and administrative obligations arising from retaining the LSE listing, and concluded that it is in the best interests of Flutter and its shareholders to proceed with the LSE Delisting.

8. **Can I vote on the LSE Delisting?**

Shareholder approval is not required for the LSE Delisting under the UK Listing Rules. Following a period of review, the board of directors of Flutter has determined that the LSE Delisting is in the best interests of Flutter and its shareholders.

9. **Will there be a change in the Irish, UK or US tax implications of owning Flutter shares as a result of the LSE Delisting?**

Flutter is not able to give financial or tax advice and we recommend that you consult your own tax advisor regarding the tax consequences of acquiring, owning, or disposing of Flutter shares in your particular circumstances.

Questions 15 and 18 explain the impact of Irish stamp duty for existing DI Holders (as defined in the answer to Question 10) repositioning their holdings before or after the LSE Delisting and the application of exemptions from Irish dividend withholding tax for shareholders holding their Flutter shares as CDIs (as defined in the answer to Question 14).

SECTION II: DEPOSITARY INTEREST HOLDERS

10. **How do I know if I am a DI Holder?**

Depository Interests (“DIs”) issued by Computershare Investor Services plc (“**Computershare UK**”) currently facilitate the settlement of trading on the LSE. “**DI Holders**” refers to holders of DIs entered in the DI register maintained by Computershare UK (in their capacity as the “DI Depository”).

DIs are held within CREST (the UK settlement system for securities) and typically held by brokers, custodians, and nominees. If you hold your shares through such a party, please contact your broker, custodian, or nominee to confirm the form of securities you hold and the action they will be taking on your behalf.

11. **What will happen to my DIs when the LSE Delisting becomes effective?**

The existing DI programme is expected to remain in place until close of business on Wednesday September 30, 2026. Therefore, following the LSE Delisting, you may continue to hold your interests in Flutter shares in the form of DIs in CREST until the DI programme is terminated. However, it will not be possible to trade Flutter shares held in the form of DIs on the LSE after the LSE Delisting becomes effective.

Brokers, custodians and nominees should contact Computershare UK with any queries or for assistance in cancelling DIs and repositioning interests in Flutter shares, including details of any related fees, to allow them to be held through a broker, custodian or nominee account in the Depository Trust Company (“**DTC**”) system, the US equivalent to CREST, which will support trades placed on the NYSE after the LSE Delisting becomes effective. You can find contact information for Computershare UK in Section V (*Shareholder Supports*).

The answer to Question 14 below explains what will happen to any DIs that have not been cancelled when the DI programme is terminated.

12. **As a DI holder, can I trade on the NYSE?**

If you wish to trade on the NYSE, your broker, custodian or nominee will need to reposition your interests in Flutter shares into a broker or custodian account that is a DTC participant account. You should contact your broker, custodian or nominee for further information on this process, including in relation to any charges that may apply.

13. **My Flutter shares are held in DI form by my broker on my behalf. My UK broker has told me that they cannot trade shares for me on the NYSE. What should I do?**

Our understanding is that most UK brokers can facilitate the trading of shares on the NYSE, directly or through a local counterparty. If your broker cannot, for whatever reason, you should consider alternative arrangements or contact your independent financial adviser.

14. **What will happen to my DIs after the DI programme terminates if I have not already repositioned my interests in Flutter shares into a DTC broker or custodian participant account?**

When the DI programme is terminated, the DI Depository will arrange the transfer of the book-entry interests in respect of the Flutter shares represented by any remaining DIs to the DTC participant account of CREST International Limited (the “**CREST Depository**”) and the CREST Depository will record one CREST Depository Interest (“**CDI**”) for each DI previously held under the same ordinary share ISIN as is currently used for the DI.

The DI programme is expected to terminate at close of business on Wednesday September 30, 2026. You should contact your broker, custodian or nominee, or your independent financial adviser, if you have any additional queries on what will happen to your DIs after this date.

15. **Do I need to pay Irish stamp duty on the repositioning of my interests in Flutter shares into a DTC broker or custodian participant account before or after the Effective Time?**

Holders of DIs should not be required to pay stamp duty in respect of the repositioning of their interests in Flutter shares into a DTC broker or custodian participant account provided (i) there is no change in the beneficial ownership of the interests in Flutter shares as a result of the repositioning of the interests in Flutter shares to DTC; and (ii) the transfer into DTC is not effected in contemplation of a sale of such interests in Flutter shares by a beneficial owner to a third party.

Accordingly, where you reposition DI interests in Flutter shares into a DTC broker or custodian account held for your benefit and do so on or prior to the termination of the DI programme (and not in contemplation of a sale), you should have no liability to stamp duty arising from the repositioning of your interests.

Holders who do not reposition their interests in Flutter shares into a DTC broker or custodian participant account before termination of the DI arrangements should not have any liability to stamp duty in respect of the repositioning of their interests in Flutter shares from the DI Depository (in the form of DIs) to the CREST Depository (in the form of CDIs).

Holders of CDIs will need to reposition interests in Flutter shares held through CDIs into a DTC participant account to allow them to settle trades placed on the NYSE. Where you reposition CDI interests in Flutter shares into a DTC broker or custodian account held for your benefit, you should have no liability to stamp duty arising from the repositioning of your interests unless such a repositioning is effected in contemplation of a sale of your interest in Flutter shares. Where that is the case, you will be responsible for discharging any Irish stamp duty on the repositioning of the interests in advance of such sale.

You should consult your own personal tax adviser regarding the tax consequences of repositioning interests in Flutter shares in your particular circumstances.

16. **How would holding CDIs differ from the existing DI programme?**

Both DIs and CDIs are held in/managed through CREST. It will be possible to reposition interests in Flutter shares held through CDIs into DTC to allow them to be traded on the NYSE, but the process for and costs of doing so, and the level of participation in shareholder meetings, may differ from those currently applicable to DIs.

DI holders should consult their broker, custodian or nominee, or their independent financial adviser, if they have any additional queries about the terms and conditions of holding CDIs.

17. **As I will no longer be able to sell my Flutter shares on the LSE, rather than repositioning my DIs into CDIs or transferring to DTC, can Flutter buy my shares from me under its share buyback programme?**

It will not be possible for Flutter to directly acquire your shares.

18. **Will the LSE Delisting impact my ability to claim an exemption from dividend withholding tax (DWT) if a dividend is paid in the future?**

Flutter has no current plans to pay a dividend. If a dividend is declared in the future, we understand that Euroclear UK & International (“EUI”, the operator of CREST) does not provide an Irish DWT exemption “relief at source” service for CDIs. Any dividend received by holders of CDIs would be net of Irish DWT (currently at a rate of 25%).

Relief at source will continue to apply to exempt holders holding their interests in Flutter shares through a DTC broker or custodian account where the necessary documentation has been provided. Therefore, exempt holders whose shares are currently represented by DIs or are represented by CDIs after termination of the DI programme, but who reposition their Flutter shares into a DTC broker or custodian participant account should continue to benefit from relief at source provided the necessary documentation has been provided.

19. **If I hold my shares as CDIs and a dividend is paid, what currency will my dividends be paid in?**

For shareholders who hold their Flutter shares as CDIs, EUI would credit the accounts of CDI holders with dividends in US dollars. We understand that EUI provides a currency exchange service as part of its CDI service offering, which allows CDI holders to elect to receive dividends in euro or pounds sterling instead of US dollars, but this will be subject to EUI’s terms and conditions, and any charges for the service levied by EUI. Any costs arising in connection with these services would be for the account of the relevant shareholders.

You should consult your broker, custodian or nominee, or your independent financial adviser, to understand if any actions are required in relation to the receipt of dividends.

SECTION III – BENEFICIAL HOLDERS

20. **How do I know if I am a Beneficial Holder?**

“**Beneficial Holders**” refers to persons who hold their interests in Flutter shares in a stock brokerage account or via a broker, bank, custodian, or other nominee that is a participant in DTC.

21. **How will I hold my Flutter shares immediately after the LSE Delisting?**

The LSE Delisting will have no impact on how you hold your Flutter shares in a brokerage account or via a broker, custodian or nominee that is a participant in either CREST or DTC.

22. **Will the LSE Delisting affect the way in which I can trade my Flutter shares on the NYSE?**

If you decide to sell your Flutter shares after the LSE Delisting, you should contact your stockbroker as normal to arrange for your shares to be sold on the NYSE and settled through DTC.

23. **Do I need to take any action in relation to the LSE Delisting?**

No, you do not need to take any action in relation to the LSE Delisting.

SECTION IV: REGISTERED SHAREHOLDERS

24. **How do I know if I am a Registered Shareholder?**

“**Registered Shareholders**” refers to persons entered directly on the register of members of Flutter, being those shareholders whose shareholding is evidenced by their Statement of Holding, issued by Computershare Trust Company, N.A. (Computershare US) and who do not hold their interests in shares as Beneficial Holders or DI Holders.

25. **How will I hold my Flutter shares immediately after the LSE Delisting?**

The LSE Delisting will have no impact on how Registered Shareholders hold their Flutter shares. Statements of Holding issued (from time to time) by Computershare US evidencing your shareholding will remain valid.

26. **Will the LSE Delisting affect the way in which I can trade my Flutter shares?**

If you decide to sell your Flutter shares after the LSE Delisting, you should contact your stockbroker as normal to arrange for your shares to be sold on the NYSE.

Flutter shares will no longer be listed on the LSE as a result of the LSE Delisting. In practice this means that, following the LSE Delisting, it will no longer be possible to trade Flutter shares on the LSE.

27. **Do I need to take any action in relation to the LSE Delisting?**

No, you do not need to take any action in relation to the LSE Delisting.

SECTION V: SHAREHOLDER SUPPORTS

A number of helplines are available as set out below. Please contact the service appropriate to your query, and note that shareholder helpline operators cannot give financial, tax, investment or legal advice.

A. DI Holders – Brokers, Custodians or Nominees

Brokers, custodians or nominees with technical queries in relation to the management of DIs should contact Computershare UK as follows:

	Computershare Investor Services plc
	The Pavilions
Address:	Bridgwater Road
	Bristol BS13 8AE
	UK
Telephone:	+44 (0)906 999 0000, (calls to this helpline from outside the UK are charged at the applicable international rates)**
Email:	webcorres@computershare.co.uk
Website:	https://www-uk.computershare.com/Investor/#Home

**Lines are open 8:00a.m. to 5:30p.m. (London time), Monday to Friday (Excluding public holidays in England and Wales).

B. General Queries on the LSE Delisting

If you have a query which is not addressed by the answers to the questions in Sections I to IV above, you can contact Flutter's investor email as follows: Investor.relations@flutter.com

Further details of the LSE Delisting are contained in the announcement dated June 12, 2026 which is available on Flutter's website at <https://flutter.com/investors/shareholder-information>.

C. Registered Shareholders

Registered Shareholders with queries in relation to the day-to-day management of their shareholding (such as account balances, dividend payments or address changes) should contact Computershare as follows:

Computershare Trust Company, N.A.
P.O. Box 43078
Address: Providence
RI 02940-3078
USA
Within USA, US Territories, Canada 888-813-7420
Outside USA, US Territories, Canada 617-231-2970
Within Ireland* 01 696 8470
Within the UK* 0 370 703 6320

Telephone: Press 1 for Computershare US if you are inquiring about the recent US listing and actions to be taken, your current holdings, account updates, or activity after January 29, 2024. The US contact centre's opening hours are 4a.m.-6p.m. Eastern Standard Time, or 9a.m.-11p.m. Irish Standard Time.
Press 2 for Computershare Ireland if you have a query regarding your historical shareholding or if you require a payment which was issued prior to 2024 to be reissued.

Email: web.queries@computershare.com

Website: www.computershare.com/flutter

SECTION VI: EXPECTED TIMETABLE OF PRINCIPAL EVENTS

The expected timetable of principal events for the implementation of the LSE Delisting and termination of the DI programme is as follows:

EVENT	TIME AND/OR DATE
Last day of trading in Flutter shares on the London Stock Exchange	Friday July 31, 2026
Effective Time of LSE Delisting	8 a.m. (London time) on Monday August 3, 2026
Expected date of termination of existing DIs and transfer to CDIs	Close of business on Wednesday September 30, 2026