

Flutter™

Corporate Governance Statement



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Corporate Governance Statement

Introduction

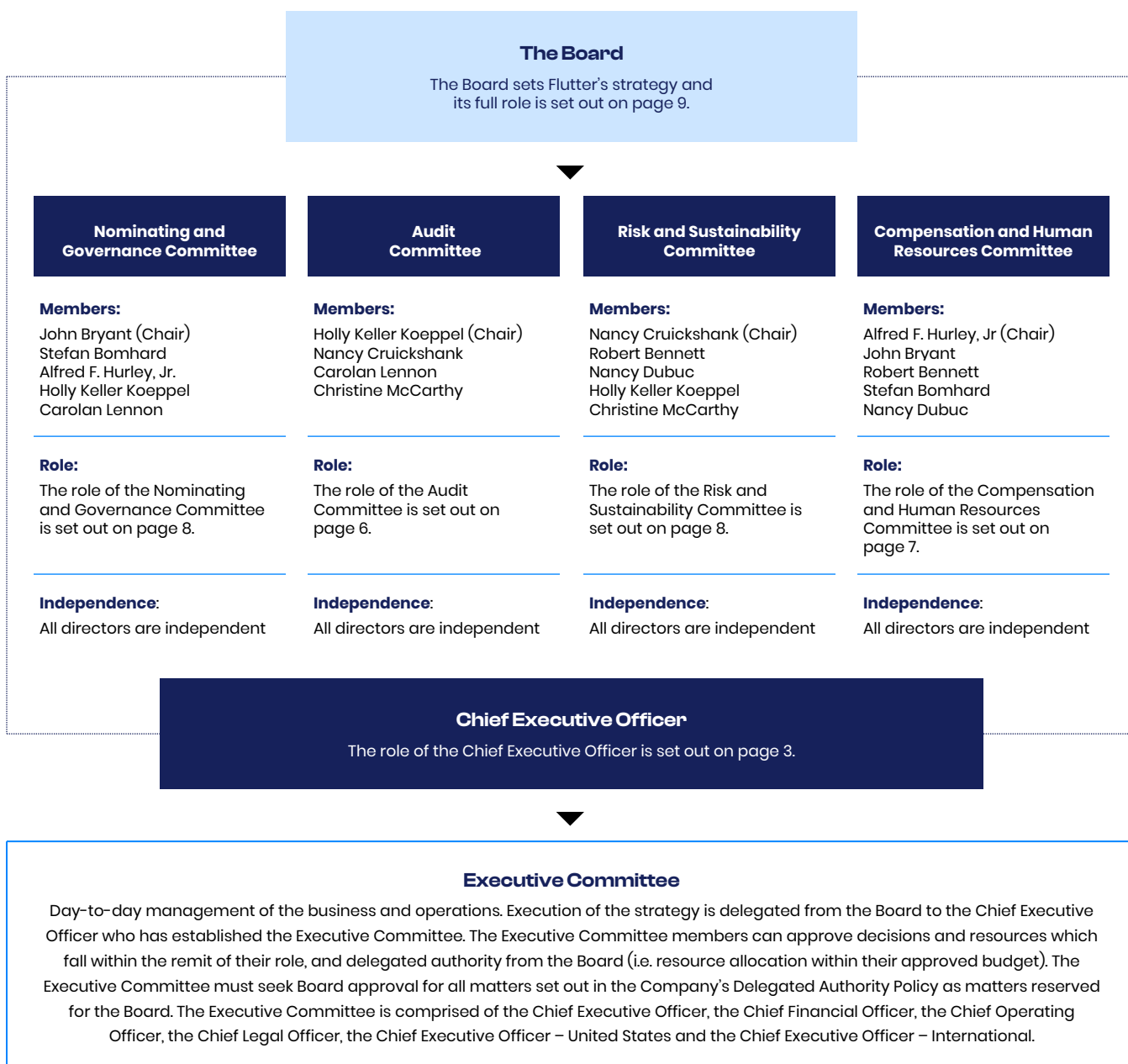
Pursuant to the reforms of the UK Listing Rules which took effect on July 29, 2024, Flutter Entertainment plc's ("**Flutter**" or the "**Company**") standard listing on the London Stock Exchange (the "**LSE**") was discontinued and converted to the new equity shares (international commercial companies secondary listing) category on the LSE (the "**Secondary Listing**") in its place. Flutter's ordinary shares are listed on both the New York Stock Exchange (the "**NYSE**") (primary listing) under the symbol "FLUT" and the LSE (secondary) under the symbol "FLTR".

Following the transfer of our listing category on the LSE from a premium listing to a standard listing (now the Secondary Listing) on May 31, 2024, we are no longer required to comply (or explain non-compliance) with the corporate governance standards specified in the UK Corporate Governance Code and accordingly, we no longer apply the UK Corporate Governance Code. The Group follows its own Corporate Governance Guidelines (the "**Corporate Governance Guidelines**"). However, both the NYSE and the UK Financial Conduct Authority ("**FCA**") still require us to adopt and disclose our corporate governance practices and, as an Irish incorporated company, we continue to be subject to Irish law and our shareholder-approved Articles of Association (the "**Articles**"). In accordance with the FCA's Disclosure Guidance and Transparency Rule ("**DTR**") 7.2.2, our Corporate Governance Guidelines can be accessed on our website [here](#) and we apply these guidelines. The Company's board of directors (the "**Board**") has adopted the Corporate Governance Guidelines as the principles and practices that the Board will follow in carrying out its responsibilities. Our Corporate Governance Guidelines are subject to review by the Nominating and Governance Committee from time to time to ensure that they effectively promote the best interests of both the Company and the Company's shareholders and that they comply with all applicable laws, regulations and stock exchange requirements.

For the year ended December 31, 2025, the Company has fully complied with both its own Corporate Governance Guidelines and the listing standards of the NYSE and the LSE.

Our Governance Framework

The Board has overall governance responsibility for Flutter and its subsidiaries (the “**Group**”). The Board is the decision-making body for all matters of such importance as to be of significance for Flutter and the Group as a whole because of their strategic, financial or reputational impact. In accordance with DTR 7.2.7, this section provides detail on the composition and operation of our administrative, management and supervisory bodies and their committees.



Board Structure

The Board believes its leadership structure should reflect the needs of our Company and its unique operating environment, and be flexible to evolve with changing circumstances. Each year, and more frequently as conditions warrant, the Nominating and Governance Committee reviews the Board leadership structure, taking into account investor feedback and industry benchmarking data, and determines whether to recommend changes to the Board's leadership structure to the full Board. The below role specifications show the clear division of responsibility between Executive and Non-Executive members of the Board, which supports the integrity of the Board's operations:

John Bryant, Chair

- Responsible for the leadership and effectiveness of the Board, including overseeing corporate governance matters and ensuring the evaluation of the Board, its Committees and the directors of the Company (the "**Directors**") is undertaken.
- Agrees and manages the Board's agenda, ensuring that Directors receive timely, accurate and clear information on the Group's business. This ensures the Board is fully informed of relevant matters and sufficient time is allocated to discuss important matters, thereby promoting effective and constructive debate and supporting a sound decision-making process.
- Oversees the Board's consideration of the Group's strategy and any major issues facing the Group.
- Ensures adequate time is available for discussion and consideration of the Group's principal risks and their mitigation.
- Ensures there is effective stakeholder engagement and the Board is kept aware of their views, in particular those of shareholders and colleagues.

Peter Jackson, Chief Executive Officer

- Leads the executive development of strategy and proactive focus on innovation.
- Has overall responsibility for the Group's performance.
- Directs the delivery of the Group's strategy in consultation with, and supported by, the Board.
- Builds and leads an effective Executive Committee and oversees the Group's business operations and management of its risks.
- Serves as the primary interface between our management and the Board.
- Communicates and provides feedback on the implementation of Board-agreed policies, ensuring the Group operates in a way that is consistent with its values.
- Provides internal and external leadership on safer gambling.

Edward Traynor, Company Secretary

- Ensures a good flow of timely information within the Board and its Committees and between senior management and the Non-Executive Directors.
- Advises the Board on legal and corporate governance developments and ensures the correct policies and processes are in place and compliance with them.
- Facilitates new Director induction programs and assists with continuous Board education as required.
- With the Chair, reviews the governance processes, including the Board and Committee evaluation, in terms of being fit for purpose and the consideration of any improvements to be made.
- Provides advice to all Directors and supports the activities of the Board Committees.

Non-Executive Directors

- Bring a strong external perspective, advice and judgement to the Board, acting independently and constructively challenging decisions.
- Scrutinize, measure and review the performance of management and assist in the development and approval of strategy.
- Review Group financial information and ensure the system of internal control and risk management framework are appropriate and effective.
- Review succession plans for the Board, Executive Directors and key members of senior management.
- Set Executive Compensation Policy.
- Engage with key stakeholders and feed insights on their views back to the Board. This includes colleagues' views on culture.
- Serve on or Chair various Committees of the Board.
- Bring varied industry and professional backgrounds, experience, skills and expertise aligned to the needs of the Group's business and long-term strategic objectives.
- Oversee the Group's sustainable strategy including safer gambling.

Board Committees

The Board is a single tier board collectively responsible for leading the strategic direction of the business to promote long-term sustainable success, generating value for shareholders and contributing to wider society. The Board is also responsible for the stewardship of the Group, establishing the Group's purpose, values and strategy and satisfying itself that these are aligned to the culture of the organization.

Certain strategic decisions and authorities are reserved as matters for the Board, with other matters, responsibilities and authorities delegated to its Committees. The Board has a formal schedule of matters reserved for its approval which is set out in the Company's Delegated Authority Policy and summarized on page 9. These include decisions on the Group's strategy, key executive appointments, capital structure, financing, major acquisitions or disposals, the risk appetite, capital expenditure above the delegated authority limits and key executive appointments.

The Board has four standing committees: an Audit Committee; a Compensation and Human Resources Committee; a Nominating and Governance Committee; and a Risk and Sustainability Committee. The current charters for these committees are available on our corporate website, at <https://flutter.com/investors/shareholder-information/board-committees/>. Further, we will provide copies of these charters without charge to any shareholder upon written request. Requests for copies should be addressed to our Company Secretary. The Board also may create additional committees for such purposes as the Board may determine.

Board Committee Membership at a Glance as at December 31, 2025

Name	Age	Independent	Audit Committee	Compensation and Human Resources Committee	Nominating and Governance Committee	Risk and Sustainability Committee
John Bryant* <i>Board Chair</i>	60	●		●	●**	
Peter Jackson <i>Chief Executive Officer</i>	50					
Robert (Dob) Bennett <i>Non Executive Director</i>	67	●		●		●
Stefan Bomhard <i>Non Executive Director</i>	58	●		●	●	
Nancy Cruickshank <i>Non Executive Director</i>	55	●	●			●**
Nancy Dubuc <i>Non Executive Director</i>	57	●		●		●
Alfred F. Hurley, Jr <i>Non Executive Director</i>	71	●		●**	●	
Holly Keller Koepfel <i>Non Executive Director</i>	67	●	●**†		●	●
Carolann Lennon <i>Non Executive Director</i>	59	●	●		●	
Christine McCarthy <i>Non Executive Director</i>	70	●	●†			●

* Board Chair ** Committee Chair † Audit Committee Financial Expert

Audit Committee

Members:

Ms. Keller Koepfel (Chair), Ms. Cruickshank, Ms. Lennon and Ms. McCarthy

Independent:

All

Meetings in 2025:

Ten

Our Audit Committee consists of four directors, each of whom is “independent” and “financially literate” as such terms are defined by the applicable rules of the NYSE. The Board has determined that each of Ms. Keller Koepfel, Ms. Cruickshank, Ms. Lennon, and Ms. McCarthy possess accounting or related financial management expertise within the meaning of the NYSE listing standards and that each of Ms. Keller Koepfel and Ms. McCarthy qualifies as an “audit committee financial expert” as defined under the applicable Securities and Exchange Commission (“SEC”) rules.

In addition to members of the Audit Committee, regular attendees who attend meetings by invitation include our Chief Executive Officer, the Chief Financial Officer, the Group Director of Internal Audit and the Group Director of Finance. Members of our independent registered public accounting firm and auditor, KPMG, also attend Audit Committee meetings and have direct access to the Chair of the Audit Committee. The Company Secretary, or his Deputy, acts as secretary to the Audit Committee and provides support as required.

The main role of the Audit Committee, as set out in its Charter, is to provide assistance to the Board with respect to its oversight of the quality and integrity of the Company’s financial statements and other financial information before publication, and reviewing significant financial reporting judgements contained in them. In addition, the Audit Committee also reviews:

- risk assessment, risk management and risk management systems, particularly with respect to financial risk exposure in conjunction with the Risk and Sustainability Committee;
- the system of internal financial and operational controls on a continuing basis (the Risk and Sustainability Committee reviews the internal control and risk management systems);
- procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters;
- the qualification, performance, objectivity and independence of the Company’s independent registered public accounting firm and auditor;
- the accounting and financial reporting processes, along with the roles and effectiveness of both the Group Internal Audit function and the external auditor; and
- the Company’s compliance with legal and regulatory requirements in conjunction with the Risk and Sustainability Committee.

To work effectively, the Audit Committee has unrestricted access to the Group’s external auditor, KPMG, and the Internal Audit function, which it meets throughout the year with, and without, management, as appropriate. These meetings ensure there are no restrictions on the scope of their audits and allow discussion of any matter that the internal or external auditor might not wish to raise in the presence of management. The Audit Committee may obtain, at the Group’s expense, outside legal or other professional advice needed to perform its duties. The Chair of the Audit Committee reports to the Board on the key outcomes from each meeting and on how the Audit Committee has discharged its duties. The minutes of all Audit Committee meetings are circulated to the Board for information.

Compensation and Human Resources Committee

Members:

Mr. Hurley (Chair), Mr. Bryant, Mr. Bennett, Mr. Bomhard and Ms. Dubuc

Independent:

All

Meetings in 2025:

Six

Our Compensation and Human Resources Committee consists of five directors, (Mr. Atif was also a member of the Committee until his resignation on June 5, 2025) each of whom is “independent” as defined by the applicable rules of the NYSE and is a “non-employee director” as defined by the applicable rules and regulations of the SEC.

In addition to members of the Compensation and Human Resources Committee, regular attendees of Committee meetings by invitation include the Chief Executive Officer, Chief People Officer and Group Reward Director. The Company Secretary, or his Deputy, acts as secretary to the Compensation and Human Resources Committee and provides support as required.

The Compensation and Human Resources Committee reviews and recommends to the Board the framework and policy for the compensation of the CEO, the Executive Directors and other executive officers, and ensures our compensation arrangements are designed to support our strategy and promote long-term sustainable success by appropriately incentivizing the relevant performance.

The Compensation and Human Resources Committee has the authority under its charter to retain outside consultants or advisors, as it deems necessary or advisable. In accordance with this authority, the Compensation and Human Resources Committee has retained Pearl Meyer as its independent outside compensation consultants primarily to assist in analyzing the competitiveness of the Company’s executive compensation as well as to provide expertise and advice on various matters brought before the Compensation and Human Resources Committee. The Compensation and Human Resources Committee has considered the independence of Pearl Meyer and determined that their work did not raise any conflict of interest.

Compensation and Human Resources Committee Interlocks and Insider Participation

None of the members of the Compensation and Human Resources Committee is or has been an executive officer or employee of the Company, nor do they have any relationships requiring disclosure by the Company under Item 404 of Regulation S-K. None of our executive officers currently serves, or has served during the last completed fiscal year as a member of the board of directors or compensation committee (or other committee performing equivalent functions) of any entity that has one or more of its executive officers serving on our Board or Compensation and Human Resources Committee.

Nominating and Governance Committee

Members:

Mr. Bryant (Chair), Mr. Bomhard, Mr. Hurley, Ms. Keller Koeppele and Ms. Lennon

Independent:

All

Meetings in 2025:

Six

Our Nominating and Governance Committee consists of five directors, each of whom is “independent” as such term is defined by the applicable rules of the NYSE.

The Nominating and Governance Committee considers the structure, size and composition of the Board and its committees. It advises on orderly succession planning and non-executive recruitment and makes recommendations to the Board on Board appointments. The Nominating and Governance Committee considers the balance of skills, experience, knowledge and diversity of background to achieve our strategic vision and act in the interest of shareholders and other stakeholders. The Nominating and Governance Committee oversees succession planning for senior executives and our corporate governance arrangements.

Risk and Sustainability Committee

Members:

Ms. Cruickshank (Chair), Mr. Bennett, Ms. Dubuc, Ms. Keller Koeppele & Ms. McCarthy

Independent:

All

Meetings in 2025:

Eight

Our Risk and Sustainability Committee consists of Ms. Cruickshank (Chair), Ms. Dubuc, Ms. Keller Koeppele, Ms. McCarthy and Mr. Bennett (Mr. Atif was also a member of the Committee until his resignation on June 5, 2025), each of whom is “independent” as such term is defined by the applicable rules of the NYSE.

Our Risk and Sustainability Committee supports the Board in monitoring the Group’s risk management processes for their appropriateness and effectiveness in identifying the emerging and principal risks facing the Group and how those risks are being managed and mitigated, the Group’s risk registers, and the appropriateness of management’s risk appetite. As part of the overall risk management framework, management maintains individual divisional risk registers for each division. These detail the significant risks facing the business and the potential likelihood and impact of these risks materializing once the existence of controls and mitigating factors are considered. The Risk and Sustainability Committee also reviews how our risks are being managed and mitigated and has oversight of Risk Management, Compliance and Information Security. During 2025, as part of its procedures to identify emerging risks as well as to monitor established risks, the Risk and Sustainability Committee met with, and received, detailed presentations from various key functions to discuss how the Company manages its main operational risks, including specific updates in relation to the divisions, as well as updates on cyber security-related risks, commercial risks and strategic risks, among others.

The Risk and Sustainability Committee reviews the risk management process as a whole, for its appropriateness and effectiveness in identifying the emerging and principal risks and how those risks are being managed and mitigated, the Group’s risk registers, and the appropriateness of management’s risk appetite. Key updates included cyber security, Sustainability oversight, review of the risk profile and aligned assurance, report on whistleblowing/“Speak-Up” procedures and review of the Directors’ Compliance Policy Statement.

Summary of Matters Reserved for the Board

The following contains a list of matters that are reserved for the Board as set out in the Company's Delegated Authority Policy:

- the appointment or removal of the Chief Executive Officer, Chief Financial Officer and the Company Secretary;
- formal annual review of the performance of the Board and its committees, individual directors and the division of responsibilities, and determining the independence of Non-Executive Directors in light of their character, judgement and relationships;
- convening an annual general or extraordinary general meeting of the Company and approval of all resolutions and corresponding documentation to be put to shareholders;
- approval of any conflicts of any Directors;
- granting of powers of attorney by the Company;
- approval of the Group's directors' and officers' liability insurance and group cyber insurance;
- approval of the Group annual business plan;
- acquisitions, divestitures or strategic investments for which the estimated aggregate cost is in excess of \$50 million;
- acquisitions of any threshold that would result in the entry into a new business jurisdiction;
- Debt:
 - (a) issuance of any marketable debt securities to third parties outside the Group; or
 - (b) entering into committed credit facilities in an amount exceeding \$50 million;
- capital expenditure not covered within the Group annual business plan approved by the Board in an amount exceeding \$75 million;
- operating expenditure not covered within the Group annual business plan approved by the Board in an amount exceeding \$75 million;
- key decisions (e.g., decisions to settle, admit liability etc.) in respect of significant litigation and/or regulatory/tax investigations (either on account of the potential liability of the Group or otherwise significant to the interests and reputation of the Group);
- share issuances (other than as part of approved equity-based incentive plans) or share repurchases/redemptions;
- Chief Executive Officer/senior executive compensation (reserved to independent directors);
- appointment and reappointment of the Company's external auditor to be put to shareholders for approval, following recommendations from the Audit Committee; and
- any additional matters requiring Board approval by law or applicable stock exchange regulations, the Articles, a committee charter of the Company or our Corporate Governance Guidelines.

Independence

The Board is committed to ensuring that it continues to comprise a majority of Independent Non-Executive Directors who objectively challenge management. The Nominating and Governance Committee has carried out its annual assessment of the independence of each of the Non-Executive Directors, especially whether the Directors are independent in character and judgement and free from relationships or circumstances which are likely to affect, or could appear to affect, the Directors' judgement.

Each of our Non-Executive Directors is deemed an "independent" director under applicable NYSE and SEC regulations, and each independent director satisfies the applicable NYSE and SEC regulations for "independence" with respect to the committees of Board on which such director serves.

Conflicts of Interest

Formal procedures are in place for managing conflicts of interest, which include a bi-annual confirmation by all Directors. Directors must give advance notice of any actual or potential conflicts of interest to the Company Secretary and the Board should they arise. In the case of a conflict, the relevant Director would be excluded from discussions on the matter related to the conflict and cannot vote in respect of any matters in which they have an interest. These are formally considered on an annual basis by the Board alongside any other appointments held by Directors.

Before accepting any external appointments, Directors must discuss the time commitment and their ability to continue to effectively contribute to the Board with the Chair, who will consider any additional commitments, prior to reporting to all Board members.

Election/re-election of Directors

When recommending the election/annual re-election of individual Directors to shareholders, the skills and experience each Director brings, as well as their time commitment, tenure and independence, are considered by the Nominating and Governance Committee. The Board performance review and evaluation also feed into this process.

As part of the Board's ongoing refreshment and succession, Atif Rafiq did not seek re-election and stepped down from the Board at the conclusion of the 2025 Annual General Meeting on June 5, 2025. The Board appointed Stefan Bomhard as independent Non-Executive Director to the Board with effect from October 1, 2025.

Board Meetings

Responsibility to all of our stakeholders for the approval and delivery of the Group's strategy and for creating and overseeing the framework to support its delivery resides with the Board. The Board holds strategy days with the Executive Committee to help review the strategic direction of the Group for the short, medium and long term. Responsibility for the initial development and ultimate implementation of the Group's strategy and overall commercial objectives, following Board approval, resides with the Chief Executive Officer who is supported by the Executive Committee.

Seven scheduled Board meetings were held in 2025. At each, standing agenda items included updates by the Chair, the Chief Executive Officer, the Chief Financial Officer and the Company Secretary. Each Committee Chair also gives an update on their respective Committee meetings and copies of each Committee's minutes (to the extent that they contained no items which would be a potential conflict for other Directors) are circulated to the Board. The Chief Legal Officer, the Chief Information Officer, the Chief People Officer, and divisional Chief Executive Officers attend Board meetings regularly. In addition, the Non-Executive Directors met without the presence of Executive Directors throughout the year.

Board and Committee members are provided with papers in a timely manner in advance of each meeting on a secure electronic portal. Each Director ensures they have reviewed papers in advance of the meeting. Exceptionally, if a Director is unable to attend, comments are provided to the Chair or the relevant Committee Chair beforehand. If any Director has unresolved concerns about the Group or a proposed action, these are recorded in the minutes of the meeting. There were no such occasions in 2025.

2025 Board meetings attendance

	Meetings ¹ attended/eligible to attend	% of meetings attended
John Bryant	7	100%
Peter Jackson	7	100%
Robert Bennett	7	100%
Stefan Bomhard³	2	100%
Nancy Cruickshank	7	100%
Nancy Dubuc	7	100%
Alfred F. Hurley, Jr	7	100%
Holly Keller Koepfel	7	100%
Carolan Lennon	7	100%
Christine McCarthy	7	100%
Atif Rafiq²	2	66.6%

1. Comprises scheduled meetings.
2. Resigned with effect from June 5, 2025 and did not seek re-election at the AGM.
3. Appointed on October 1, 2025.

In addition to the formal Board meetings held throughout the year, the Chair met with the Non-Executive Directors without the presence of the Executive directors.

Board and Committee Evaluation

The Board undertakes an annual evaluation to determine whether it, its committees and its individual members are functioning effectively and whether the Board possesses the appropriate mix of skills and experience. Details of the 2025 external Board evaluation will be included in the Proxy Statement which will be published on April 16, 2026.

The Board, acting through the Nominating and Governance Committee, monitors the balance of specific experience, qualifications, and skills of its current Directors in order to assure that the Board, as a whole, has the necessary tools to perform its oversight function effectively in light of the Company's business and structure.

Under the Articles of Association, each Director is required to retire at each annual general meeting and may, if eligible, offer themselves for election/re-election.

Communications with the Board

As described in our Corporate Governance Guidelines, shareholders and other interested parties who wish to communicate with the Chair of any of the Audit Committee, Risk and Sustainability Committee, Compensation and Human Resources Committee or Nominating and Governance Committee, or to the Non-Executive Directors as a group, may do so by addressing such communications or concerns to the Company Secretary at Flutter Entertainment plc, Belfield Office Park, Beech Hill Road, Clonskeagh, Dublin D04 V972, Ireland, who will forward such communications to the appropriate party. Such communications may also be sent by email to cosec@flutter.com. Communications may be made confidentially or anonymously.

Areas of Board Oversight

Risk Oversight

The Board understands the importance of effective risk oversight as fundamental to both the success of the Company and its obligation to our shareholders. While our management is responsible for the day-to-day management of risk, the Board, including our Risk and Sustainability Committee, along with senior management, is responsible for promoting an appropriate culture of risk management within the Company and for overseeing our aggregate risk profile and monitoring how we address specific risks. Throughout the year, the Board and each of its committees dedicate a portion of their time to review and discuss specific risk topics.

The Company's management team regularly reports to the Board and the Risk and Sustainability Committee on material risks we face, highlighting any new risks that may have arisen since they last met. In addition, our Directors have the opportunity to meet routinely with members of senior management in connection with their consideration of matters submitted for the approval of the Board and the risks associated with such matters. On a periodic basis, members of senior management report on our top enterprise risks and the steps management has taken or will take to mitigate these risks. For example:

- The Chief Trading Officer presents to the Risk and Sustainability Committee regularly on the performance of the Group's policies in respect of bookmaking risks, the Group's bookmaking risk and pay-out limits, and the adequacy and effectiveness of the Group's bookmaking and risk management functions.
- The Chief Information Officer and Global CISO present regularly to the Risk and Sustainability Committee to assess cybersecurity risks and to evaluate the status of our cybersecurity efforts, which include a broad range of tools and training initiatives that work together to protect the data and systems used in our business. The Board is aware of the threats presented by cybersecurity incidents and is committed to taking measures to help prevent and mitigate the effects of any such incidents.
- The Risk and Sustainability Committee receive regular updates on the Group's ongoing compliance with its regulatory license and legal obligations, the effectiveness of Whistleblowing/ Speak-Up procedures, and compliance policies and training.
- The Group Risk Team, in collaboration with Divisional Risk teams and Global Risk Sponsors/Leaders, provide updates to the Risk and Sustainability Committee on risk management. This includes reporting on our aggregate risk profile (Flutter's Top Enterprise Risks) and emerging risks.
- Our Chief Legal Officer updates the Board regularly on material legal and regulatory matters.
- Our Chief People Officer provides updates to the Board and the Compensation and Human Resources Committee on Human Capital matters, including the People Strategy, hiring investment, talent, reward strategy and diversity and inclusion.
- The Audit Committee reviews the output of the Internal Audit function, management of financial risk, and reports of the external auditor.

Human Capital Management

The Board actively oversees the human capital management strategy of the Company. Some key examples of the Board's engagement include:

- The Board periodically discusses succession planning for our named Executive Officers, including for our Chief Executive Officer. The Board's review includes an assessment of the experience, performance and skills of potential successors in these critically important roles. The Board holds CEO succession planning discussions in executive sessions led by our Board Chair without the presence of management.
- The Board, including the Compensation and Human Resources Committee, maintains an active information flow with senior management and directs senior management to provide updates and consult with it regularly on key hires and other important aspects of the Company's human capital strategy. With the Board's oversight, the Company continuously refines human capital priorities based on business drivers, employee feedback and the overall environment for talent.

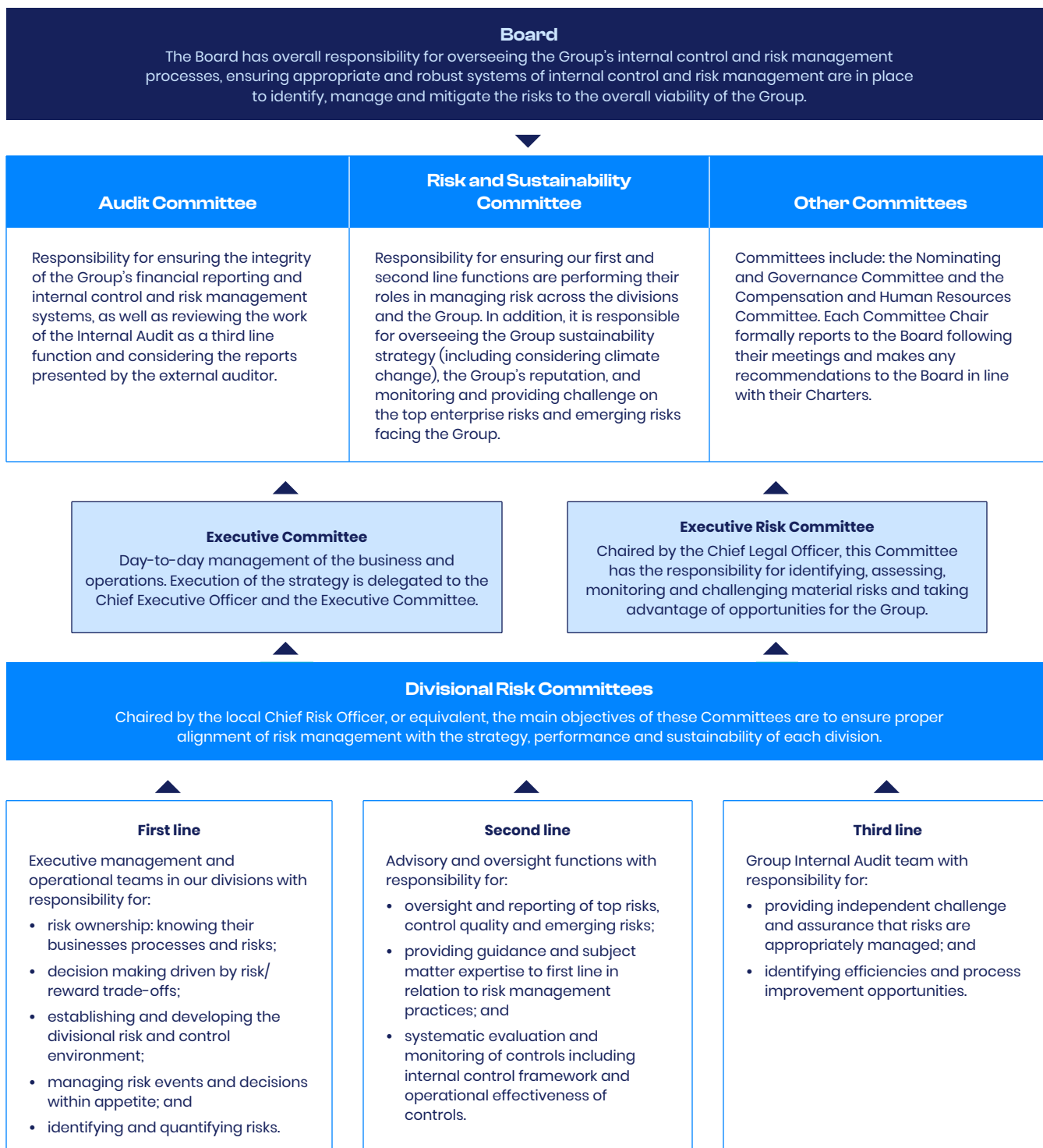
Directors receive relevant employee communications, including announcements of transactions on which the Company has advised.

DTR 7.2.8A

As of January 1, 2025, the Company is now considered a U.S. domestic issuer. As such, and in line with the corporate governance practices of many other U.S. domestic issuers, we no longer have a specific diversity policy in place, however in reviewing the qualifications of potential director candidates and recommending those candidates to be nominated for election to the Board, the Nominating and Governance Committee will consider all factors it considers appropriate, which may include relevant career experience, age, gender, nationality and diversity of thought and education and professional background. Further information on this is contained in our Corporate Governance Guidelines, which can be accessed [here](#).

Internal Control and Risk Management Systems

Our risk governance within the Group enables agile decision making, escalation of material matters and transparent reporting and drives a positive and proactive risk culture amongst our people. We deploy the three lines of defense model to support the Board to fulfil its responsibilities for risk management.



While the Board has overall responsibility for overseeing the Group's internal control and risk management processes, the Audit Committee has oversight of our internal controls and the independence and effectiveness of internal and external audit functions. These all safeguard the integrity of the financial statements and maintain effective systems of internal controls. In accordance with DTR 7.2.5, the main features of our internal control and risk management systems in relation to the financial reporting process, and the Audit Committee's oversight of them, are described below.

The Audit Committee met 10 times in 2025. In addition to members of the Audit Committee, regular attendees who attend meetings by invitation included the Chief Executive Officer, the Chief Financial Officer, the Group Director of Internal Audit and the Group Director of Finance. The external auditor, KPMG, also attends Audit Committee meetings and has direct access to the Chair of the Audit Committee. The Company Secretary, or his Deputy, acts as secretary to the Audit Committee and provides support as required. The Chair of the Audit Committee reports to the Board on the key outcomes from each meeting and on how the Audit Committee has discharged its duties. The minutes of all Audit Committee meetings are circulated to the Board for information.

In performing its responsibilities, the Audit Committee reviewed and discussed our audited financial statements for 2025 with management and with KPMG, our independent registered public accounting firm and auditor, and has held, as appropriate, executive sessions with KPMG without the presence of management. The Audit Committee discussed with our independent registered public accounting firm the matters required by the applicable standards of the Public Company Accounting Oversight Board ("PCAOB") and the SEC. KPMG provided the Audit Committee with the written disclosures and the letter required by the applicable requirements of the PCAOB regarding the independent accountant's communications with the Audit Committee concerning independence and has discussed with KPMG its independence.

Based on these reviews and discussions and the reports of the independent registered public accounting firm, the Audit Committee recommended to the Board that the audited financial statements be included in our Form 10-K for the fiscal year ended December 31, 2025 filed with the SEC.

We have in place policies, procedures, training, management systems and internal controls to prevent and detect bribery and corruption, including requiring risk-based due diligence to be carried out on individuals and companies which will perform services for or on behalf of the Group. These obligations are set out in our code of ethics and anti-bribery and corruption policies and procedures, which all colleagues are required to adhere to.

We also have a Speak-Up platform, supported by our Whistleblowing Policy, in place to encourage colleagues to raise issues regarding any serious concerns they may have or possible improprieties in matters of financial reporting, ethical or policy violations, or other matters on a confidential basis. We remind colleagues of our zero-tolerance policy prohibiting retaliation against any employee who makes a report. We have increased our reporting channels to include digital reporting methods to ensure our colleagues are able to report concerns to their managers but also in a private and confidential manner through our Speak-Up platform, should they wish to.

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