

GRI and SASB Index for reporting year 2025

Flutter Entertainment plc has reported the information cited in this GRI and SASB content index with reference to the GRI Standards and the SASB Standards Casinos & Gaming (version 2023-12) and Internet Media & Services (version 2023-12) for the period 1 January to 31 December 2025.

GRI/SASB Standard	Disclosure	Location - 2025
GRI 2: General Disclosures 2021	2-1 Organizational details	Annual Report and Accounts 2025: p.1, 7-12. Inside Front Cover Annual Report 2025 on Form 10-K: p.1, 89 Proxy Statement 2026: p.92-93
	2-2 Entities included in the organization's sustainability reporting	Annual Report and Accounts 2025: p.3 Annual Report 2025 on Form 10-K: Exhibit 21.1 Positive Impact Report 2025: p.5, 39, 43, 46, 47 Climate Report 2025: p.10, 11, 33, 35, 40
	2-3 Reporting period, frequency and contact point	Annual Report and Accounts 2025: p.9-12 Annual Report 2025 on Form 10-K: Cover, ii Positive Impact Report 2025: p.43 Climate Report 2025: p.33 Shareholder Information: https://flutter.com/investors/investor-hub/sustainability-reporting/
	2-4 Restatements of information	Positive Impact Report 2025: p.43-44 Climate Report 2025: p.35
	2-5 External assurance	Climate Report 2025: p.37-39 Proxy Statement 2026: p.45 Annual Report and Accounts 2025: p.9 Annual Report 2025 on Form 10-K: p.80-82 Irish Directors Report 2025: p.20-32

GRI/SASB Standard	Disclosure	Location - 2025
	2-6 Activities, value chain and other business relationships	Annual Report and Accounts 2025: p.1-3 Annual Report 2025 on Form 10-K: p.1-17 Positive Impact Report 2025: p.44 Climate Report 2025: p.9
	2-7 Employees	Annual Report 2025 on Form 10-K: p.17 For regional breakdown of data see below: Flutter UK Gender Pay Gap Report 2025: p.5 Flutter Irish Gender Pay Gap Report 2025: p.7 Sisal Sustainability Report 2024: p.4 Omission: Information incomplete - this data is managed at a local level and is not captured or aggregated centrally for reporting purposes
	2-8 Workers who are not employees	Omission: Information unavailable at Flutter Group level
	2-9 Governance structure and composition	Annual Report and Accounts 2025: p.4-5 Climate Report 2025: p.21 Positive Impact Report 2025: p.42 Proxy Statement 2026: p.6-29, 30-33
	2-10 Nomination and selection of the highest governance body	Proxy Statement 2026: p.2, 12, 18-32
	2-11 Chair of the highest governance body	Proxy Statement 2026: p.7-9
	2-12 Role of the highest governance body in overseeing the management of impacts	Positive Impact Report 2025: p.41-42 Climate Report 2025: p.21 Proxy Statement 2026: p.8-9, 11, 15-17
	2-13 Delegation of responsibility for managing impacts	Proxy Statement 2026: p.8-15
	2-14 Role of the highest governance body in sustainability reporting	Positive Impact Report 2025: p.42 Climate Report 2025: p.21

GRI/SASB Standard	Disclosure	Location - 2025
	2-15 Conflicts of interest	<p>Proxy Statement 2026: p.16</p> <p>Conflicts of Interest Policy: https://flutter.com/media/2umft0wa/flutter-conflict-of-interest-policy_october-brsc-approved-131223.pdf</p> <p>Code of Ethics: p.6 Corporate Governance Statement: p.10 Corporate Governance Guidelines: p.2-3 Supplier Code of Conduct: p.3</p> <p>Omission: Information incomplete.</p>
	2-16 Communication of critical concerns	Annual Report 2025 on Form 10-K: p.17-45 Positive Impact Report 2025: p.41-42
	2-17 Collective knowledge of the highest governance body	Proxy Statement 2026: p.29-32
	2-18 Evaluation of the performance of the highest governance body	Proxy Statement 2026: p.29-30
	2-19 Remuneration policies	Proxy Statement 2026: p.72, 83-103
	2-20 Process to determine remuneration	Proxy Statement 2026: p.59-60, 62-64, 72
	2-21 Annual total compensation ratio	Proxy Statement 2026: p.118
	2-22 Statement on sustainable development strategy	Positive Impact Report 2025: p.3-6 Climate Report 2025 p.3
	2-23 Policy commitments	Shareholder Information: www.flutter.com/about-us/corporate-governance/policies-and-documents/ Positive Impact Report 2025: p.41
	2-24 Embedding policy commitments	Positive Impact Report 2025: p.41 Annual Report 2025 on Form 10-K: p.15-16 Climate Report 2025: p.14-15 Proxy Statement 2026: p.7, 9, 11-12, 15, 95

GRI/SASB Standard	Disclosure	Location – 2025
	2-25 Processes to remediate negative impacts	Modern Slavery Statement 2025: p.1, 3, 6 Climate Report 2025: p.22-24
	2-26 Mechanisms for seeking advice and raising concerns	Positive Impact Report 2025: p.41
	2-27 Compliance with laws and regulations	Annual Report 2025 on Form 10-K: p.7, 15
	2-28 Membership associations	Positive Impact Report 2025: p.44-45
	2-29 Approach to stakeholder engagement	Positive Impact Report 2025: p.42 Climate Report 2025: p.33
	2-30 Collective bargaining agreements	Annual Report 2025 on Form 10-K: p.17
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Positive Impact Report 2025: p.41
	3-2 List of material topics	Positive Impact Report 2025: p.41
	3-3 Management of material topics	Positive Impact Report 2025: p.7-39, 42 Climate Report 2025: p.5-19, 21-24 Modern Slavery Statement 2025

GRI/SASB Standard	Disclosure	Location – 2025
Safer gambling, responsible marketing and advertising		
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling	Positive Impact Report 2025: p.7-19 Annual Report 2025 on Form 10-K: p.17
SASB Casinos & Gaming Standard	SV-CA-260a.1 Responsible gaming – Percentage of gaming facilities that implement the Responsible Gambling Standards and Criteria for Venues (% by revenue)	Omission: We are currently unable to report on the percentage of gaming facilities that implement the Responsible Gambling Standards Criteria for Venues (% by revenue), as the required information is not available at a consolidated Group level. Data relating to the implementation of venue-specific responsible gambling standards is managed at a local level and is not captured or aggregated centrally for reporting purposes. We are predominantly an online business and don't have physical venues in all our markets.
	SV-CA-260a.2 Responsible gaming – Percentage of online gaming operations that implement the Responsible Gambling Council (RGC) Standards and Criteria for iGaming (% by revenue)	Omission: We are currently unable to report on the percentage of online gaming operations that implement the Responsible Gambling Council (RGC) Standards and Criteria for iGaming (% by revenue), as the required information is not available at a consolidated Group level. Data relating to the adoption of RGC iGaming standards is managed at a local level and is not captured or aggregated centrally for reporting purposes.
SASB Casinos & Gaming Standard – Smoke-free Casinos	SV-CA-320a.1 Smoke-free Casinos – Percentage gaming floor where smoking is allowed (% of gaming floor area)	N/A – Flutter does not own any casinos.

GRI/SASB Standard	Disclosure	Location - 2025
Safer gambling, responsible marketing and advertising		
	SV-CA-320a.2 Smoke-free Casinos - Percentage of gaming staff who work in areas where smoking is allowed (% of man-hours)	N/A - Flutter does not own any casinos.

GRI/SASB Standard	Disclosure	Location - 2025
Jobs, skills, and inclusion & wellbeing		
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Positive Impact Report 2025: p.20-26 Annual Report 2025 on Form 10-K: p.2-4 Omission: Information incomplete - Data reported publicly for GRI 401-2b
	401-3 Parental leave	Omission: Information unavailable at Flutter Group level, this is the responsibility of individual brand teams.
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Positive Impact Report 2025: p.41 Shareholder Information: https://flutter.com/investors/shareholder-information/policies-and-documents/ Group Health and Safety Policy: https://flutter.com/media/i0bcmuvq/crehs-23001-group-health-and-safety-policy-approved-sept-23.pdf Whistleblowing Policy: https://flutter.com/media/czjaqyyj/flutter-whistleblowing-policy__july2025.pdf

GRI/SASB Standard	Disclosure	Location – 2025
Jobs, skills, and inclusion & wellbeing		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<p>Positive Impact Report 2025: p.41</p> <p>Shareholder Information: https://flutter.com/investors/shareholder-information/policies-and-documents/</p> <p>Group Health and Safety Policy: https://flutter.com/media/i0bcmuvq/crehs-23001-group-health-and-safety-policy-approved-sept-23.pdf</p> <p>Whistleblowing Policy: https://flutter.com/media/czjaqyyj/flutter-whistleblowing-policy_-_july2025.pdf</p>
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Omission: Information unavailable at Flutter Group level.
	404-2 Programmes for upgrading employee skills and transition assistance programmes	Positive Impact Report 2025: p.23-24 Annual Report 2025 on Form 10-K: p.17
	404-3 Percentage of employees receiving regular performance and career development reviews	Positive Impact Report 2025: p. 21-24 Omission: Information incomplete.
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	<p>Annual Report and Accounts 2025: p.4-5 Proxy Statement 2026: p.31</p> <p>Omission: Information incomplete – Data reported publicly for GRI 405-1-a.</p>
	405-2 Ratio of basic salary and remuneration of women	<p>Flutter UK Gender Pay Gap Report 2025: p.6 Sisal Sustainability Report 2024: p.90</p> <p>Omission: Information incomplete – this data is managed at a local level and is not</p>

GRI/SASB Standard	Disclosure	Location – 2025
Jobs, skills, and inclusion & wellbeing		
		captured or aggregated centrally for reporting purposes.
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	Modern Slavery Statement: www.flutter.com/modern-slavery-statement/ Positive Impact Report 2025: p.41
SASB Internet Media & Services Standard - Employee Recruitment, Inclusion & Performance	TC-SI-330a.2- Employee engagement as a percentage	Irish Directors Report 2025: p.15
	TC-SI-330a.3 - Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Annual Report and Accounts 2025: p.4-5 Omission: Information incomplete – this data is managed at a local level and is not captured or aggregated centrally for reporting purposes.

GRI/SASB Standard	Disclosure	Location – 2025
Community investment		
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	Positive Impact Report 2025: p.27-35
	413-2 Operations with significant actual and potential negative impacts on local communities	Responsible Gaming Site: https://flutter.com/sustainability/responsible-gaming/ Omission: Information incomplete.

GRI/SASB Standard	Disclosure	Location - 2025
Climate change, energy use, carbon emissions, water extraction and use, waste		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Climate Report 2025: p.10-11, 14-15, 29, 34-36
	305-2 Energy indirect (Scope 2) GHG emissions	Climate Report 2025: p.10-11, 14-15, 29-30, 34-36
	305-3 Other indirect (Scope 3) GHG emissions	Climate Report 2025: p.10-12, 29, 34-36
	305-4 GHG emissions intensity	Climate Report 2025: p.9-13
	305-5 Reduction of GHG emissions	Climate Report 2025: p.12-15
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Climate Report 2025: p.17, 19, 29, 34 Omission: Information incomplete.
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Climate Report 2025: p.12 Omission: Information incomplete. The current percentages apply to existing suppliers. We aim to include the percentage of new suppliers that were screened using environmental criteria in the future.
	308-2 Negative environmental impacts in the supply chain and actions taken	Climate Report 2025: p24 Omission: Information incomplete - Data reported publicly for GRI 308-2-c.

GRI/SASB Standard	Disclosure	Location - 2025
Climate change, energy use, carbon emissions, water extraction and use, waste		
SASB Casinos & Gaming Standard – Energy Management	SV-CA-130a.1 Quantitative: (1) Total energy consumed, Gigajoules (GJ), (2) percentage grid electricity, Percentage (%) (3) percentage renewable, Percentage (%)	Climate Report 2025: p.30 Omission: Information incomplete: Data is reported using different metrics from the SASB requirement. We aim to achieve full alignment in the future by also reporting in GJ.
SASB Internet Media & Services Standard – Environmental Footprint of Hardware Infrastructure	TC-IM-130a.3 Discussion of the integration of environmental considerations into strategic planning for data centre needs	Climate Report 2025: p.10, 13, 23 Note: Flutter does not own full data centers – we lease racks in data centers run by other vendors, and we work with providers like AWS that provide us cloud infrastructure.

GRI/SASB Standard	Disclosure	Location - 2025
Essential foundations		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Annual Report and Accounts 2025: p.2-3 Irish Directors Report 2025: p.12-13 Annual Report 2025 on Form 10-K: p.56-138
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Report 2025: p.22-24, 31-32
	201-3 Defined benefit plan obligations and other retirement plans	Annual Report 2025 on Form 10-K: p.96 Omission: Information incomplete – Data not reported publicly for 201-3-b and 201-3-e
	201-4 Financial assistance received from government	N/A: No financial assistance received from the government.

GRI/SASB Standard	Disclosure	Location – 2025
Essential foundations		
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	<p>Annual Report 2025 on Form 10-K: p.40 Irish Directors Report 2025: p.142</p> <p>Omission: Information incomplete –this data is managed at local level and is not captured or aggregated centrally for reporting purposes. At Flutter we maintain a global risk framework to assess and manage risk, this framework includes corruption as a parameter and all significant risks are recorded on individual team risk registers and collectively on the Flutter Group risk management tool for ongoing monitoring, oversight and management.</p>
	205-2 Communication and training about anti-corruption policies and procedures	<p>Positive Impact Report 2025: p.41 Irish Directors Report 2025: p.151</p> <p>Omission: Information incomplete. Flutter has Policy Standard outlining the minimum requirements in place to ensure that relevant governance bodies review and approve the Flutter Anti-Bribery and Corruption (ABC) Policy every time it is materially updated and Flutter’s Anti-Bribery and Corruption Policy is communicated to employees on an annual basis and is made available on Flutter’s intranet and external website.</p>
GRI 207: Tax 2019	207-1 Approach to tax	<p>Group Tax Strategy: https://flutter.com/media/zucf5xq1/flutter-entertainment-plc-group-tax-strategy.pdf</p> <p>Shareholder Information: www.flutter.com/about-us/corporate-governance/policies-and-documents/</p>

GRI/SASB Standard	Disclosure	Location - 2025
Essential foundations		
	207-2 Tax governance, control, and risk management	Annual Report 2025 on Form 10-K: p.32-41
	207-3 Stakeholder engagement and management of concerns related to tax	Group Tax Strategy: https://flutter.com/media/pdcegwrl/flutter-entertainment-plc-uk-tax-strategy-2025.pdf Omission: Information incomplete - Data reported publicly for GRI207-3-a-i)
	207-4 Country-by-country reporting	Annual Report 2025 on Form 10-K: p.103-106 Group Tax Strategy: https://flutter.com/media/zucf5xq1/flutter-entertainment-plc-group-tax-strategy.pdf Irish Directors Report 2025: p.60 Omission: Information incomplete - Data reported publicly for 207-4-a & 207-4-c
GRI 415: Public Policy 2016	415-1 Political contributions	Irish Directors Report 2025, P19
SASB Casinos & Gaming Standard - Intellectual Property Protection & Competitive Behaviour	SV-CA-510a.1 - Description of anti-money laundering policies and practices	Positive Impact Report 2025: p.41 Anti-Money Laundering & Countering Financing of Terrorism Policy: https://flutter.com/media/2vnl2fx0/flutter-aml-cft-policy-2025.pdf
	SV-CA-510a.2 - Total amount of monetary losses as a result of legal proceedings associated with money laundering	Omission: Information unavailable at Flutter Group level.
SASB Internet Media & Services Standard -	TC-SI-220a.1 Description of policies and practices relating to behavioural	Positive Impact Report 2025: p.41 Ethical Marketing Policy: https://flutter.com/media/qogfdtbf/ethical-

GRI/SASB Standard	Disclosure	Location - 2025
Essential foundations		
Data Privacy & Freedom of Expression	advertising and user privacy	marketing-policy.pdf Public Figures Privacy Statement: https://flutter.com/media/0z3d1bkw/public-figures-privacy-statement.pdf
	TC-SI-230a.2 Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Irish Directors Report 2025: p.95-96, 127-128 Annual Report 2025 on Form 10-K: p.45-46
	TC-SI-550a.2 Description of business continuity risks related to disruptions of operations	Annual Report 2025 on Form 10-K: p.17-45