

Flutter Entertainment Plc

Voluntary Carbon Market Disclosure Pursuant to AB 1305

January 1, 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.

§ 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 carbon offset project developers to purchase and retire certified offsets. In 2023, Flutter worked with South Pole, the largest developer of emission reduction, avoidance and removal projects globally, to select high quality renewable energy certificates and carbon action credits. These certificates and credits form part of Go Zero, our plan to act on climate and reduce our environmental impact, including our Science Based Targets Initiative (SBTi)-approved goal of reaching net zero by 2035. For more information about our Go Zero plan, see the “Go Zero” section of our [2023 Sustainability Report](#) (our “Sustainability Report”).

In 2023, the carbon offset projects we selected had the Verified Carbon Standard and were a mixture of both carbon removal and carbon reduction projects, including an afforestation project in Mexico and a solar power farm in India.

§ 44475.1 Disclosure Requirement

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
AES Geo Energy OOD, via South Pole Group UK Limited	Verified Carbon Standard	1258	Saint Nikola Wind Farm	Avoided Emissions	Dobrich, Bulgaria	ACM0002	Yes; Carbon Check (Pty) Ltd
Basin Electric Power Cooperative & Element Markets, LLC, via South Pole Group UK Limited	Verified Carbon Standard	756	Crow Lake Wind Emissions Reduction Project	Avoided Emissions	Chamberlain, South Dakota, United States	ACM0002	Yes; Ruby Canyon Engineering
Agropecuaria Santa Genoveva S.A.P.I. de C.V. & South Pole Carbon Mexico S.de R.L.de C.V.	Verified Carbon Standard	1740	Reforestation with Teak CO2e TEAKMEX	Carbon Removal	Tabasco, Chiapas & Campeche (Mexico)	AR-ACM0003	Yes; AENOR International S.A.U.

Adani Green Energy Limited, Via South Pole Group UK Limited	Verified Carbon Standard	1815	Renewable Solar Power Project by Adani Green Energy Limited	Avoided Emissions	Chhattisgarh, Karnataka, Maharashtra and Rajasthan (India)	ACM0002	Yes; LGAI Technological Center, S.A. (Applus+)
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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 have now been validated 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](#) and our 2023 [Annual Report and Accounts](#). 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. 45 of our [Sustainability Report](#).

We have retained Ernst & Young, 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 120-122 of the 2023 [Annual Report and Accounts](#).

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.