

Important Information about participation in Sharesave, Sharebuild and Sharepurchase (the Plan or Plans)

This document includes terms and conditions that may apply to you. By participating in the Plans, you acknowledge and accept that you may be subject to the country-specific restrictions and requirements if you reside in any of the countries listed below. The applicable local laws may impose special requirements throughout the lifecycle of your award. There may also be rules regarding reporting and/or repatriation of funds. You should familiarize yourself with the applicable country-specific requirements. If you are a citizen or resident of a country other than the one in which you are currently working and/or residing, are considered a resident or citizen of another country for local law purposes, or transfer residence throughout the lifecycle of your award, you may need to comply with country-specific restrictions and requirements applicable to the Plan in more than one country. It is also important to note that the legislation and any country-specific information is subject to change from time to time. Even if no information on your country is provided below at this time, additional country-specific requirements may still be applicable to you or become applicable in the future.

For all employees

Securities Laws outside the US

This offer is personal to you. This is not a public offer. The offers which have been made to various employees of the Flutter Group globally have not generally been registered with, or approved by, any securities authority. This offer is subject to obtaining regulatory consent where necessary, in all jurisdictions where the offer is made. The information contained in this invitation is general information only and should not be taken as investment advice. If you are in any doubt as to whether to enrol in the Plan you should consult your own investment advisor licensed to give investment advice in your jurisdiction. If and when you receive any shares in Flutter Entertainment plc as a result of enrolling in any Plan it is your responsibility to ensure that you sell those shares in compliance with all applicable securities laws.

Regulatory Consents for Participation

In various jurisdictions we are required to obtain certain regulatory consents in relation to the Plan. Participation is conditional on receiving those consents. If those consents are not received in a timely manner for your jurisdiction, we will contact you in due course.

Tax

Flutter Entertainment plc (Flutter) does not represent or warrant that these Plans are tax approved in any jurisdiction, other than Sharesave in the UK and Ireland. Flutter does not guarantee any particular tax treatment in any jurisdiction.

Annual Reports & Financial Statements

The annual reports and financial statements of Flutter Entertainment plc can be found at www.flutter.com. The Plan rules are also available online at www.flutter-shareplans.com. All these documents can be requested in hard copy and free of charge by sending an email to share.plans@flutter.com.

Cash countries

In some countries it may not be possible to deliver Flutter shares to you for regulatory reasons. In any such case Flutter may decide to settle in cash at the end of each Plan participation period. If this applies in your country you will receive a cash amount (approximately equal in value to the shares that you would otherwise have been able to acquire), via your local payroll.

For employees eligible for Sharebuild

Foreign Exchange

If you do not have USD as your payroll currency, the deductions made from your salary will be converted monthly into USD. Those USD funds will be used to buy the shares (which are denominated in USD) every 3 months.

For employees in the European Union

Securities Laws

The following additional information is being provided in order for the offer under the Plans to fall within Article 1(4)(i) of the EU Prospectus Regulation 2017/1129 (the “EUPR 2017/1129”), which is the prospectus exemption for employee share plans.

The securities are being offered by Flutter Entertainment plc in accordance with the Plan rules. The reasons for the offer under the Plans are set out in the relevant Plan brochure. Additional information on Flutter Entertainment plc, including the current share price, can be found on the company’s website at www.flutter.com. The maximum number of shares of Flutter Entertainment plc that can be awarded under the Plans as at November 2025 is 6,000,000.

Flutter Entertainment plc can decide whether to use newly issued or existing shares in connection with the Plans. Shares acquired under Sharesave shall rank equally in all respects with shares of the same class then in issue. Participants in the Plans will only become entitled to any dividends on the shares or be entitled to vote in respect of the shares once the shares subject to awards vesting or, in relation to options, they have exercised those options and become the legal owner of the shares. Details of the rights attaching to the shares are set out in the Flutter Entertainment plc Articles of Association. If you would like a copy of the Articles of Association, please contact cosec@flutter.com.

For employees in Australia

Securities Laws

This offer is made under Division 1A of Part 7.12 of the Corporations Act 2001 (Cth) (employee share scheme (ESS) offer exemption).

Terms governing the awards

Your participation in this offer is governed by the terms and conditions set out in the documentation which can be found at flutter-shareplans.com, and includes the rules of the Plan.

Obtaining advice in respect of the offer

Any advice given by Flutter Entertainment plc, or any of its associated bodies corporate, in connection with Awards or the Plan does not take into account your objectives, financial situation or needs. You should consider obtaining your own personal advice in respect of this offer.

Determining the market price of an underlying share and the acquisition price

If you participate in the Plan, the price that is used to allocate the number of shares to be allocated to you is £121.34.

The Australian dollar equivalent of that price can be calculated by applying the GBP/AUD exchange rate published by the Reserve Bank of Australia, which is accessible at the following link <http://www.rba.gov.au/statistics/frequency/exchange-rates.html>

Details of the market price of the Flutter Entertainment plc's shares can be found on the London Stock Exchange website at <http://www.londonstockexchange.com>. Alternatively, you can contact shareplans@flutter.com and they can provide you with the current market price of the shares in Australian dollars.

Risk warning

There is a risk that Flutter Entertainment plc shares may fall as well as rise in value through movement of equity markets. Market forces will impact the price of Flutter Entertainment plc shares, and at their worst, market values of Flutter Entertainment plc shares may become zero if adverse market conditions are encountered.

As the price of Flutter Entertainment plc shares is quoted in GBP, the value of those shares to you may also be affected by movements in the GBP /AUD exchange rate.

Application period

If you wish to participate in this offer and apply for a grant of options, please apply online at <http://equateplus.com> by the closing date for receipt of applications

Contribution arrangements

Prior to the purchase of your Flutter Entertainment plc shares, your contributions will be held on trust for you by Flutter Entertainment plc in an Australian bank account kept solely for the purpose. Your contributions will only be sent to Flutter Entertainment plc for the purchase of your Flutter Entertainment plc shares when requested by the administrator. You can also stop making contributions at any time. If you make such an election:

- any contributions will cease, and any contributions made after the election will be repaid to you, within 45 days of the election; and
- the amount of your outstanding contributions at the time the election is made and any interest on that amount will be repaid to you within 45 days of the election.

For employees in Canada

Securities Laws

The Plan is being offered in Canada pursuant to certain exemptions applicable under Canadian securities law from the requirement that the Company prepare and file a prospectus with the relevant Canadian securities regulatory authorities. Accordingly, any resale of securities must be made in accordance with applicable Canadian securities law.

You are permitted to sell shares acquired under the Plan through the designated broker (if any) appointed under the Plan, provided that the resale of shares acquired under the Plan takes place outside of Canada through the facilities of a stock exchange on which the shares are listed.

Employment Considerations

You acknowledge and agree that your period of employment for purposes of the Plan will, except to the minimum extent required by employment standards legislation, be determined without regard to any period of statutory, contractual, common law, civil law or other notice of termination of employment or any period of salary continuance or deemed employment, regardless of whether the termination of employment is otherwise lawful.

For employees in Ireland

Employment Considerations

By participating in the Plan, you acknowledge and agree that the benefits received in connection with the award will not be taken into account as remuneration for any redundancy or unfair dismissal claim or any other claim.

For employees in the Netherlands

Employment Considerations

By participating in the Plan, you acknowledge that the offer or award is intended as an incentive for you to remain in service with your employer and is not intended as remuneration for labour performed, or impact any severance payment accrual.

For employees in Portugal

Language Considerations

English Language Consent: You hereby declare that you have full knowledge of the English language and have read, understood and agreed with the terms and conditions of the Plan and the shares agreement.

Você, pelo presente instrumento, declara expressamente que tem pleno conhecimento da língua inglesa e que leu, compreendeu e livremente aceitou e concordou com os termos e condições estabelecidas no Plano e no Acordo de Atribuição (agreement em inglês).

For employees in Spain

Employment Considerations

This provision supplements the terms of the Plan and its ancillary documents. In accepting the offer or award, you understand that the Company has decided to make the offer or grant the award to you at its discretion, and this decision is entered into upon the condition that any offer will not bind the Company or any affiliate on an ongoing basis. You acknowledge that the offer would not be made and the award would not be granted but for this condition and that should this condition to be met, any offer or award grant will be null and void.

For employees in Turkey

Securities Laws

The Plans are made available only to employees and the offer of participation in the Plan is a private offering. You acknowledge that the Plan and all other materials you may receive do not constitute advertising or an offering of securities in Turkey. Shares you may acquire under the Plan will not be approved by the CMB in Turkey. Pursuant to Turkish securities law (the Communiqué), selling shares acquired under the Plan within Turkey is not permitted. The shares are currently traded on the New York Stock Exchange, which is located outside of Turkey, under the Ticker "FLUT" and the shares may be sold through that exchange.

You may be required to engage a Turkish financial intermediary (i.e., a bank or other financial institution licensed in Turkey) to assist with the exercise of your Options and with the sale of shares acquired under the Plan.

Pursuant to Article 15(4)(ii) of the Decree No. 32, Turkish residents may freely (i) purchase and sell securities and other capital market instruments which are traded at the financial markets outside Turkey, with the intermediation of banks, and brokerage entities operating in Turkey; and (ii) transfer the amount of the purchase price of the capital market instruments or any securities, abroad through banks.

It is solely your responsibility to comply with these requirements and you should contact a personal legal advisor for further information regarding your obligations in this respect.

For employees in the United Kingdom

Securities Laws

The following additional information is being provided in order for the offer under the Flutter Sharesave Plan ("Plan") to fall within Article 1(4)(i) of the EU Prospectus Regulation 2017/1129 (the "EUPR 2017/1129"), which is the prospectus exemption for employee share plans by way of adoption into UK law of EU law. The securities are being offered by the Company in accordance with the Plan rules. The reasons for the offer under the Plan are set out in the Plan summary. Additional information on the Company, including the current share price, can be found on the company's website at www.flutter.com. The maximum number of shares of the Company that can be awarded under the Plan as at 18 November 2025 is 3,000,000, and the minimum number is nil if no employees choose to participate or are selected to participate in the Plan.

The Company can decide whether to use newly issued or existing shares in connection with the Plan. Shares acquired under the Plan shall rank equally in all respects with shares of the same class then in issue. Participants in the Plan will only become entitled to any dividends on the shares or be entitled to vote in respect of the shares once the shares subject to restricted share awards vest or, in relation to options, they have exercised those options and become the legal owner of the shares. Details of the rights attaching to the shares are set out in the Company's Articles of Association. If you would like a copy of the Articles of Association, please contact cosec@flutter.com.

Employment Considerations

You acknowledge and agree that your period of employment for purposes of the Plan will be determined without regard to any period of statutory, contractual, common law, civil law or other notice of termination of employment or any period of salary continuance or deemed employment, regardless of whether the termination of employment is otherwise lawful.

You waive all rights to compensation or damages in consequence of the termination of your office or employment with the Company or any affiliate for any reason whatsoever (whether lawful or unlawful and including in circumstances giving rise to a claim for wrongful dismissal) in so far as those rights arise or may arise from you ceasing to hold or being able to receive any benefit under the Plan, or from the loss on diminution in value of any rights or entitlements in connection with the Plan.

Notwithstanding any other provision of the Plan, any benefit provided under the Plan will not form part of your entitlement to remuneration or benefits pursuant to your contract of employment nor does the existence of a contract of employment between you and the Company give you any right or entitlement to receive any benefit under the Plan nor any expectation that any benefits will or might be granted to you whether subject to any conditions or at all.

Your rights and obligations under the terms of your contract of employment with the Company will not be affected by being able to receive any benefits in connection with the Plan.

For employees in the United States of America

Securities Laws

For US public companies and foreign public companies filing an S-8: The Plan guide constitutes part of a prospectus covering securities that have been registered under the Securities Act of 1933, as amended.

Employment Considerations

The Plan is not subject to the Employee Retirement Income Security Act of 1974.

Disclaimer

Please note that the information provided in this country supplement is in summary form and is not exhaustive. The information should not be considered as legal or tax advice, and should be read as general guidance only. Individual circumstances and case-specific facts may alter the treatment of any shares acquired under the Plan. Neither the Company, nor any affiliate or third party will accept responsibility for any loss or liability caused by your reliance on the information in this supplement. You are strongly encouraged to seek independent tax, legal and/or financial advice in connection with your participation in the Plan.

