



**YOUR SHARES.
YOUR MOMENT.
LET'S CHANGE
THE GAME.**

**✦ SHARE
PURCHASE**

**Employee Share
Purchase Plan**



INTRODUCING SHAREPURCHASE

At Flutter, our success comes from the energy, ideas and ambition of our people all over the world.

And with Sharepurchase, we're giving every one of our eligible colleagues in the US the chance to share in that success.

Sharepurchase is our US Employee Share Purchase Plan (ESPP), and a rewarding way to own a part of the company you help build every day.

Contribute from as little as \$11.50 per pay-period and buy shares at a 15% discount!

This brochure tells you everything you need to know about this exciting new way to own your part in Flutter's story.





WHAT IS SHAREPURCHASE?

Sharepurchase is our new Employee Share Purchase Plan (ESPP), and a great way for you to share in our global success.

It's easy, flexible and rewarding. Contribute from as little as \$11.50 per pay-period and buy shares at a 15% discount.

Your contributions are taken over a 12-month offering period and then used to buy your shares. You can stop your contributions if you wish, too.

Sharepurchase replaces Sharesave as part of our updated all-employee share plan portfolio, designed to make share ownership easy, inclusive and global. Other plans are available globally to give every country the plan that works best locally. These changes ensure our share plans stay relevant

as we grow globally, giving colleagues across multiple countries a fair and rewarding opportunity to share in Flutter's global success. Sharepurchase offers a 15% discount and comes with tax advantages if you hold the shares. With Sharepurchase, you can build ownership over time, and enjoy tax savings that help your money go further.

If you're already taking part in Sharesave, don't worry, your current plan will continue for its full term, and you can still join Sharepurchase too.

Key Benefits



It's easy

Your post-tax contributions are used to buy Flutter shares every 12 months.



It's inclusive

Contribute between \$11.50 and \$311.50 per pay period (equivalent to \$25 to \$675 per month).



It's flexible

Stop your payments at any time.



It's empowering

Keep your shares, have your say at shareholder meetings, and share in Flutter's success.



It's rewarding

Buy your shares at a 15% discount based on whichever is lower – our share price when you start saving or at the end of the 12-month period. Enjoy potential tax advantages too!



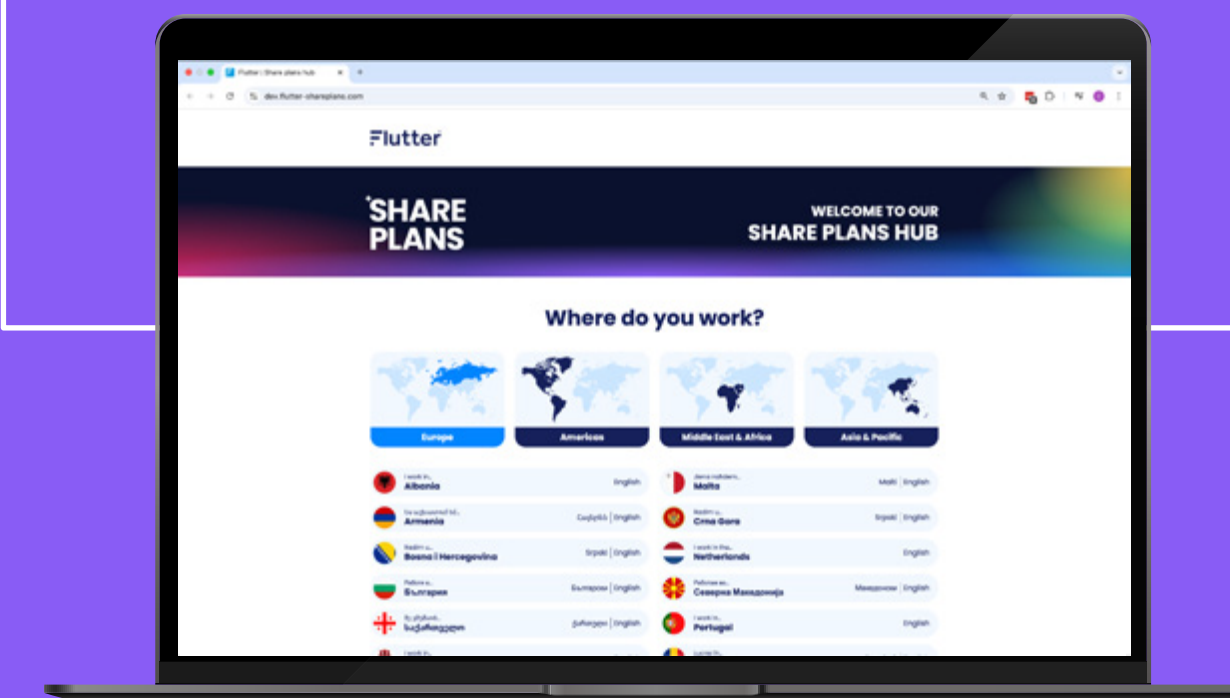
HOW DOES SHAREPURCHASE WORK?

Sharepurchase makes it easy and rewarding for you to share in the value we create together.

- **Flexible contributions** – Choose to contribute **\$11.50 to \$311.50 per pay period** over 12 months (offering period).
- **Automatic deductions** – Contributions are taken from your **post-tax pay** and held safely in your **secure share plan account**.
- **Discounted shares** – At the end of the 12 months, your contributions buy **Flutter shares at a 15% discount**, using the lower of the share price at the **start or end** of the period (lookback feature).
- **Rollover balance** – Any leftover funds not used to buy whole shares automatically roll into the **next 12-month cycle**, where you can **adjust your contribution** if you wish.
- **Automatic enrolment** – Your Sharepurchase continues **each year** unless you choose to withdraw.
- **Manage your shares** – Purchased shares appear in your **EquatePlus account**, where you can **hold, sell, or transfer** them anytime.
- **Potential tax advantages** – Holding shares for **more than a year** after you receive them may reduce your tax rate (while selling sooner could result in **higher taxes**).
- **Enjoy the benefits** – The moment you buy Flutter shares through Sharepurchase, you'll own part of our company and become a shareholder. You'll also have a voice at our shareholder meetings and get to vote on important matters that shape our future.



If you decide to sell your shares the proceeds from your sale, less any transaction fees, are yours to keep! There may be some tax to pay when you sell your shares and you'll need to report the sale of your shares for tax purposes in the year you sell them. For more information about tax payable in your country, visit flutter-shareplans.com.





YOUR QUESTIONS ANSWERED

Have questions about how Sharepurchase works?

Here you'll find answers to some of the most common ones.

What are the benefits of joining Sharepurchase?

Sharepurchase is an exciting opportunity to own your discounted stake in Flutter and share in the value we create together. All your shares are yours once you buy them, to keep or sell whenever you choose. And as a shareholder, you'll share in our growth. If Flutter's share price increases, so will the value of your Sharepurchase shares, and you can vote on key company decisions, too.

Can I opt out at any time?

Yes, Sharepurchase is flexible!

You can choose to stop your contributions altogether at any time. If you do decide to stop contributing, any money already deducted from your salary but not yet used to buy shares will simply be returned to you through payroll. You'll also keep any shares you've already purchased (if you withdraw from Sharepurchase after completing a 12-month contribution period). Please note that withdrawals are subject to payroll cut off dates, so they may not take effect immediately.

What happens if my contributions don't buy a whole number of shares?

It's normal for your contributions not to match the exact cost of whole shares. Any leftover money that isn't enough to buy a full share will automatically roll over into your next **12-month contribution period**, so nothing is lost and you'll have another chance to invest it.





YOUR QUESTIONS ANSWERED

Are there any risks involved if I join Shareburchase?

Like any share plan, Sharepurchase carries some risk. Flutter's share price can rise or fall, which means should you choose to buy the shares, their value could change over time.

However, the 15% discount on the share price helps to offset that risk. You're buying shares at a discount to their market value at either the start or the end of the contribution period, whichever is the lower at the time.

Will I need to pay tax on my shares?

You normally won't need to pay any tax when you buy your Sharepurchase shares.

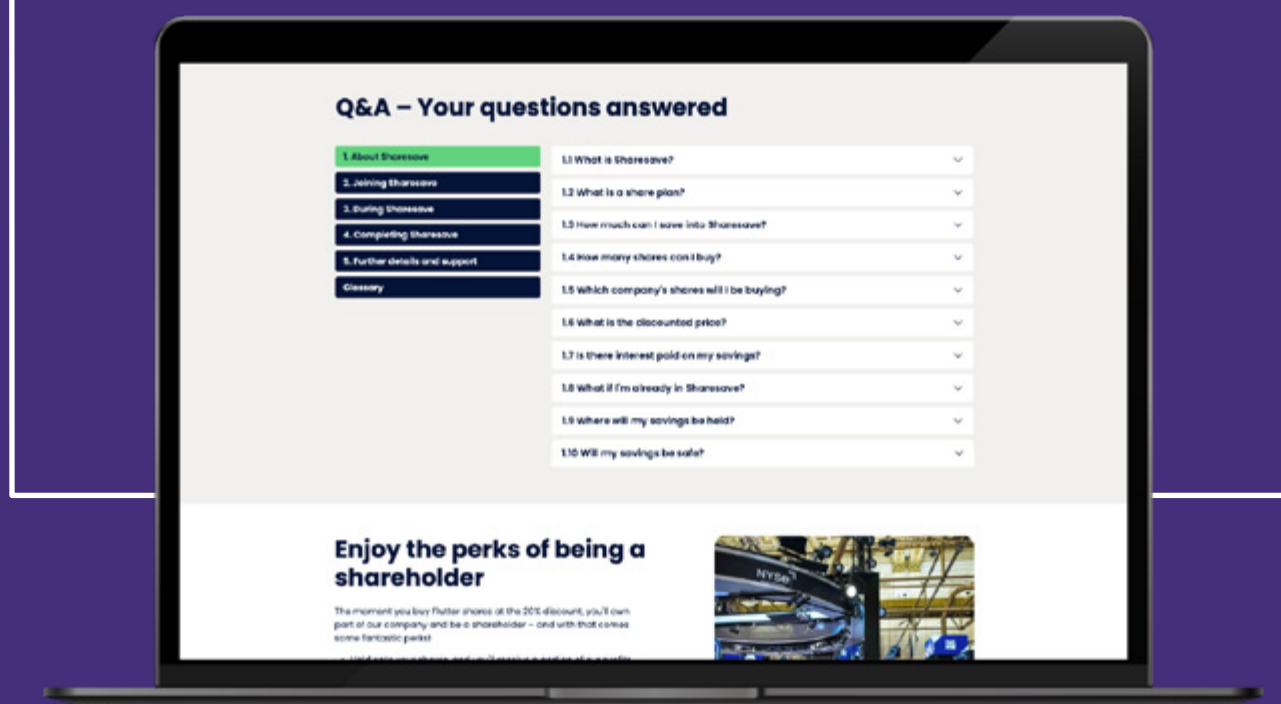
However, you will need to pay tax when you sell your shares.

Once your shares have been bought for you, you can sell them at any time (subject to the normal share dealing restrictions for Restricted Persons), and it's up to you whether you decide to sell them soon after buying them or hold onto them for longer to benefit from potential tax advantages. To see which tax benefits you could qualify for we would recommend that you read 'Section 9. Taxes' of the Sharepurchase Questions and Answers. You'll be able to find these on flutter-shareplans.com.



HAVE A QUESTION YOU CAN'T FIND THE ANSWER TO HERE?

Visit flutter-shareplans.com where you'll find a detailed Q&A and a host of other handy resources.





SHAREPURCHASE IN ACTION

Now you know how Sharepurchase works, let's see it in action with the example below!

1.

Alex, likes how easy and flexible Sharepurchase is, so he decides to join and contribute \$23.08 per pay period.

2.

After twelve months, he's contributed \$600.

3.

Here's how Alex's 15% discount works:

- When Alex started contributing, Flutter's share price was \$175
- When the 12-month period ended, it was \$189

4.

The lower of the two prices \$175 – is used to calculate Alex's discount.

With the 15% discount, Alex buys his shares at \$148.75 each.

5.

This means that after the first purchase Alex can buy 4 shares at a cost of \$595 ($\148.75×4).

He has \$5 left over from his original \$600.

6.

Those 4 shares are now worth \$756 ($4 \times \189), meaning Alex has gained \$161 in value ($\$756 - \595).

7.

Alex decides to keep his shares and enjoy being a Flutter shareholder. He knows he can change or stop his contributions. Plus, the \$5 that wasn't used to buy shares this time around will also be carried into his next savings cycle!

Please note: The prices used in the above example are for illustrative purposes only. Remember, past performance is not necessarily a guide to future performance. The value of shares can go down as well as up, and tax may apply if you decide to sell your shares.





YOUR HANDY SHAREPURCHASE TIMELINE

FROM 18 NOVEMBER
– 3 DECEMBER

JOIN

Start your Flutter
shareholder journey!

31 DECEMBER 2026

INVEST

Flutter shares are bought
for you every 12 months,
at a discount of 15%.

JAN 2027 ONWARDS

CONTINUE

Your Sharepurchase
enrolment will automatically
continue each year, unless
you choose to opt-out.

FROM JANUARY 2026 TO DECEMBER 2026

CONTRIBUTE

Between \$11.50 and \$311.50 per pay period
(equivalent to \$25 to \$675 per month).
You can stop your contributions any time. *

JAN 2027 ONWARDS

CHOOSE

Sell your shares, or keep them and
enjoy being a Flutter shareholder.

Sharepurchase launches
on 18 November 2025. The
timeline below shows how the
plan works, from joining and
contributing, to receiving your
shares on an annual basis.



* Your ceased contribution will take effect after
approximately one month; however, this depends on your
payroll cut-off dates. You can find the cut-off dates for
changing contributions in the Resources section at
flutter-shareplans.com.



HOW DO I JOIN SHAREPURCHASE?

Joining Sharepurchase is easy.

We've partnered with Computershare, a leading global share plan provider, to manage Sharepurchase on our behalf. Computershare runs the online platform EquatePlus, where you'll be able to join Sharepurchase, and then view, manage, and sell your shares.

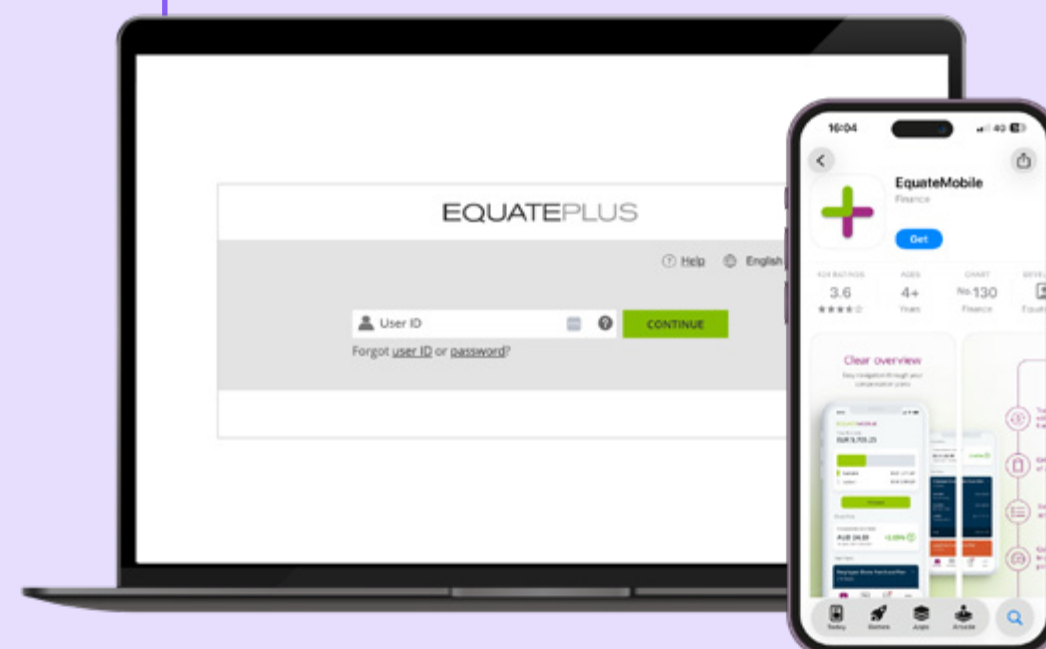
When Sharepurchase launches on 18 November 2025, if you are eligible you'll receive an invitation email from Computershare to guide you through how to join. Your email will include your EquatePlus user ID, which you'll use to log into EquatePlus and set up your account.

You'll be able to join either from your desktop or, if you prefer, the EquatePlus mobile app. Your invitation email will tell you everything you need to know.

Further details about how to join can be found in Section 6 of the Sharepurchase Questions and Answers. You'll be able to find these on flutter-shareplans.com

ALREADY HAVE AN EQUATEPLUS ACCOUNT?

You'll be able to log into EquatePlus using your existing account details, where you'll see a task notification inviting you to join Sharepurchase





FIND OUT MORE ABOUT SHAREPURCHASE

flutter-shareplans.com has everything you need to know in one easy place. There you'll find:



A full Q&A section covering how the plan works

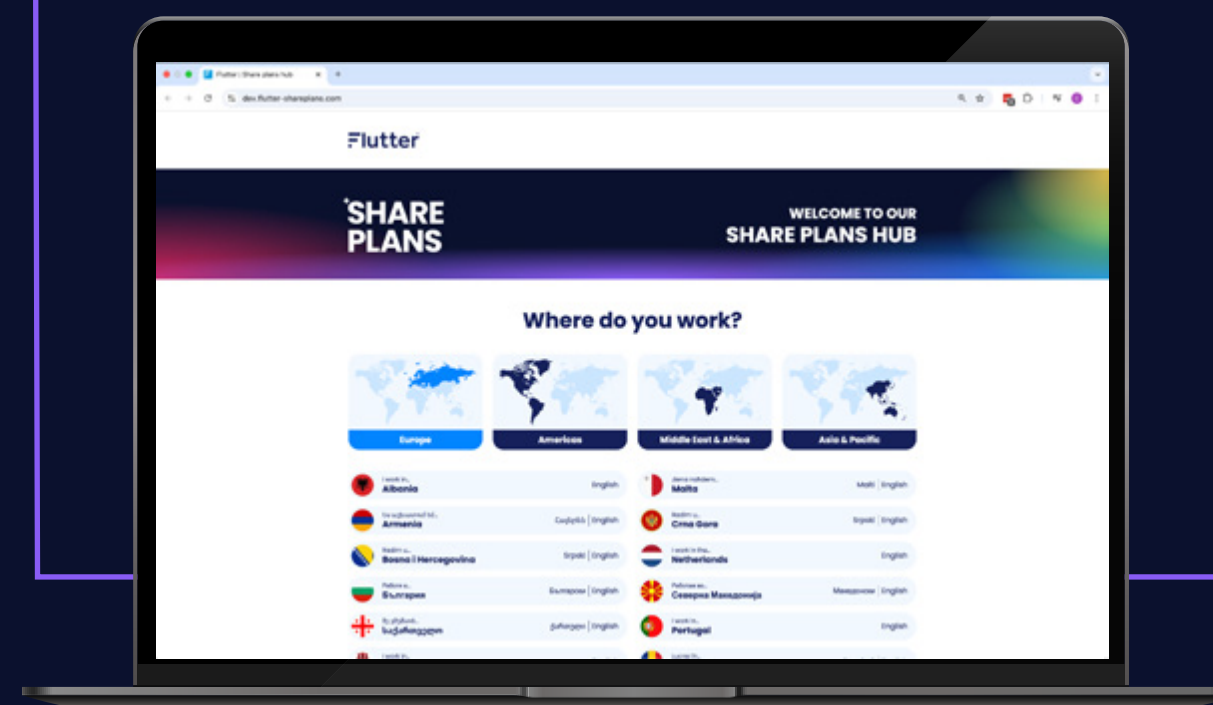


The Sharepurchase Plan Rules



Your country-specific Tax Guide, for details on how tax and social security may apply to your shares.

flutter-shareplans.com launches
on 18 November 2025





FOR MORE INFORMATION AND SUPPORT

**We hope you're as excited about
Sharepurchase as we are!**

If you have a question that hasn't been answered here, please don't
hesitate to contact the Share Plans Team at shareplans@flutter.com.

For help with your EquatePlus account

If you're having trouble logging in or managing your account,
contact Computershare, who run EquatePlus on our behalf:



United States: +1 877 505 8457



Log in at www.equateplus.com





SHARE PURCHASE

Employee Share Purchase Plan

Disclaimer

Please note participation in Sharepurchase is not a guarantee of performance, and your investment could lose value. Terms and conditions apply.

1. This document is intended to provide information and should not be construed as financial advice or an investment recommendation. No member of Flutter or any of their officers, employees, agents or representatives is giving you investment, tax or other advice in relation to Sharepurchase, Sharebuild or Sharesave.
2. The information has been prepared without taking into account your personal objectives, financial situation or needs and any decision by you to participate should be taken after careful consideration of these factors.
3. Whether or not you join Sharepurchase is a personal decision that will have no impact on your employment relationship.
4. The value of Flutter shares can go down as well as up.
5. You are encouraged to conduct your own research and consult with a qualified independent, professional financial and/or tax adviser before making any decision on whether to participate.
6. The information provided on this website and other communications in connection with Sharepurchase is provided in good faith. If it conflicts with any official documentation or applicable legislation, they will prevail.

