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SBTi Recalculation Policy Statement

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Entain pledged its commitment to achieving Net Zero by 2035 or sooner, and registered this with the Science Based Targets Initiative (SBTi), in March 2021.



Responsibilities and accountability

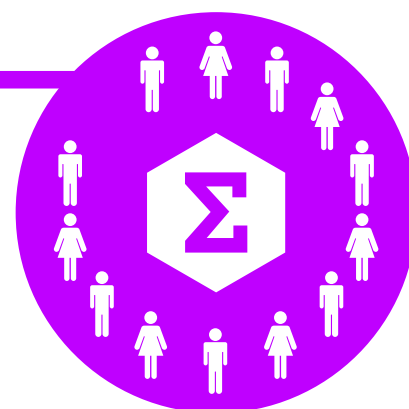
Entain will follow an emissions reduction pathway aligned with science-based targets, with near-term and long term targets approved by the Science-Based Targets Initiative (SBTi) in 2022.

In acknowledgement and recognition of the fact that Entain will be subject to change over time, as a result of 'organic' business growth, and through mergers and acquisitions, and also that the base year data used for determining our science-based targets can change (e.g. through updated calculation methods, or as new information comes to light), Entain has adopted this SBTi Recalculation Policy.

In accordance with Chapter 5 of the Greenhouse Gas Protocol and the requirements of the SBTi, the SBTi Recalculation Policy identifies that;

- Entain's near-term and long-term emissions targets will be announced on the SBTi website within 6 months of approval, including any approvals in the future following recalculation.
- Entain will publicly report its company-wide greenhouse gas emissions inventory and progress against its published near-term and long-term targets on an annual basis.
- Entain's targets will be recalculated at a minimum of every 5 years (this means that science-based targets will be recalculated in 2027 at the latest).
- Entain will check the validity of its target-related projections on an annual basis, and will notify the SBTi of any significant changes and report these major changes publicly, as relevant.

- Entain's targets will be recalculated (using the most recent applicable SBTi criteria), as needed, to reflect significant changes that could compromise relevance and consistency of its existing science-based targets, with the following changes triggering a target recalculation;
 - Emissions of exclusions in the inventory or target boundary change significantly;
 - Significant changes in company structure and activities (e.g. acquisitions, divestitures, mergers, insourcing or outsourcing, shifts in goods or service offerings);
 - Changes in calculation methodology or improvements in the accuracy of emission factors or activity data that result in a significant impact on the base year emissions data;



- Significant adjustments to the base year inventory or changes in data to set targets such as growth projections (e.g. discovery of significant errors or a number of cumulative errors that are collectively significant);
- Other significant changes to projections / assumptions used in setting the science-based targets.

With regard to the above bullet points, the term 'significant' means an increase in total emissions of 5% or greater above the most recently published annual emissions total, as calculated in accordance with Chapter 5 of the Greenhouse Gas Protocol. The impact of acquisitions, mergers and divestments will also follow the methodology of Chapter 5 of the Greenhouse Gas Protocol.

In summary, base year emissions shall be retroactively recalculated to reflect changes in the company that would otherwise compromise the consistency and relevance of the reported GHG emissions information.

Steve Howells, Group HSSE Director
Oct 22