

Directors' Remuneration Policy 2026

The following section sets out our Directors' Remuneration Policy. This Policy will be submitted as an advisory vote to shareholders at the 2026 AGM and will come into effect from the date of the 2026 AGM.

As an Isle of Man incorporated company, Entain is not subject to the UK remuneration reporting regulations which apply to UK-incorporated companies. Nevertheless, the Committee recognises the importance of effective corporate governance and is firmly committed to UK best practice. The Remuneration Policy has therefore been prepared in accordance with the provisions of the UK's Companies Act 2006 and Schedule 8 of the Large and Medium Sized Companies Groups (Accounts and Reports) (Amendment) Regulations 2013 (the "Regulations"), the Listing Rules of the UK Financial Conduct Authority and the UK Corporate Governance Code.

Changes from previous policy

The significant changes from the previous policy are highlighted below. The rationale for these is set out in the Chair's Annual Statement on page 134-137.

In designing the new Policy, the Committee followed a robust process which included discussions on the content of the Policy at four Remuneration Committee meetings, which included sessions of the Non-Executive Directors only. The Committee considered input from management and our independent advisers and carried out a consultation exercise to gather the views of the Company's major shareholders. No changes were considered necessary or were made to the proposed Policy as a result of shareholder views.

Element		Proposed	Current
Base salary		To be reviewed in the usual manner at year end, but % increase anticipated to be no higher than the typical increase in the wider workforce	CEO – £905,000 CFO and Deputy CFO – £593,780
	Pension	6% of salary delivered in a combination of cash allowance and/or pension contributions	
Bonus	Opportunity	CEO – Target 125% of salary, Maximum 250% of salary CFO, Deputy CEO and CFO – Target 100% of salary, Maximum 200% of salary	
	Metrics	Not less than 80% weighting on financial metrics Up to 20% on non-financial metrics	80% Financial metrics 20% Non-financials metrics
	Deferral	Shareholding guidelines not met – 50% deferred into shares for three years Shareholding guidelines met – 25% deferred into shares for three years	50% deferred into shares for three years
LTIP ¹⁰	Opportunity	CEO – Annual opportunity of 450% of salary CFO and Deputy CFO – Annual opportunity of 400% of salary	
	Metrics	25% Relative TSR vs. a group of sectoral peers 25% Adjusted diluted EPS 25% Adjusted cash flow 25% Digital Market growth vs market Metrics subject to review by the Committee	50% Relative TSR vs. a group of sectoral peers 50% Relative TSR vs. the FTSE 100
	Framework	3-year performance period plus a 2-year holding period	
Shareholding requirements		Within employment: <ul style="list-style-type: none"> ► CEO – 450% of base salary ► CFO and Deputy CFO – 350% of base salary Individuals normally required to retain their guideline for two years post-cessation.	

10. The consultation on the new Policy, in particular regarding the new metrics, was being completed just prior to publication of the Annual Report. The Committee is set to finalise the associated targets to each measure after publication of the 2025 results. The awards to the Executive Directors will be made following the shareholder vote on the new Policy at the AGM. The specific targets will therefore be published in the RNS disclosing those awards.

Below is the full detail of the Directors' Remuneration Policy.

Base Pay	Pension	Benefits
<p>Purpose and link to strategy</p> <p>Provides a fixed level of earnings, appropriate to the market and requirements of the role.</p>	<p>Purpose and link to strategy</p> <p>To provide an opportunity for retirement planning.</p>	<p>Purpose and link to strategy</p> <p>To provide competitive benefits and to attract and retain high calibre employees.</p>
<p>Operation</p> <p>Reviewed annually, usually with effect from 1 January, taking into account: the scope of the role; the individual's skills, experience and performance; competitive market data; pay and conditions elsewhere in the Group; and overall business performance. There is no obligation to increase base pay upon any such review and any decision to increase base pay will take into account the associated impact on overall quantum. Individuals may also receive a temporary increase in their salary or an additional allowance in appropriate circumstances as determined by the Committee. This may include, for example, where they take on additional responsibilities for a period or 'act-up' in another role.</p>	<p>Operation</p> <p>Executive Directors are eligible to participate in the Company provided pension arrangement in place in their country of employment, on the same basis as other eligible employees and in line with local statutory requirements. If adversely impacted by local tax legislation, an individual may receive a cash allowance instead of the company contribution into the pension plan.</p>	<p>Operation</p> <p>The Executive Directors may receive benefits including, but not limited to, private health insurance, life insurance and car and accommodation allowances. Executive Directors may also participate in any all-employee share plans that may be operated by the Group from time to time on the same terms as other employees. The Committee recognises the need to maintain suitable flexibility in the benefits provided to ensure it is able to support the objective of attracting and retaining personnel in order to deliver the Group strategy. Additional benefits such as relocation allowances on recruitment may therefore be offered. The Company may also cover the tax costs for provision of any expenses.</p>
<p>Opportunity Maximum</p> <p>There is no maximum base pay, but ordinarily any increases will not exceed the average percentage increase for the wider workforce in the same locality. In specific circumstances, the Committee may award increases above this level, for example where: base pay for a recently appointed executive director has been set with a view to allowing progression in the role over time; or there has been a significant increase in the size or scope of an Executive Director's role or responsibilities.</p>	<p>Opportunity Maximum</p> <p>The maximum Company contribution is currently 6% of salary in the UK and Gibraltar (where our current Executive Directors are employed). This may be reviewed if required to meet any changes in statutory requirements, or in line with changes to contribution rates for other employees. The Committee retains discretion to determine the approach and calculation of the workforce pension level, including if relevant the methodology for international directors.</p>	<p>Opportunity Maximum</p> <p>The maximum is the cost of providing the relevant benefits. The maximum award under any all-employee share plan is in line with the maximum within the relevant plan rules and as applicable to other participants. Awards would also be subject to any prevailing statutory limits.</p>
<p>Performance</p> <p>Personal performance will be taken into consideration in determining any base pay increase.</p>	<p>Performance</p> <p>No Performance provisions apply</p>	<p>Performance</p> <p>No Performance provisions apply</p>
<p>Recovery Provisions</p> <p>No recovery provisions apply</p>	<p>Recovery Provisions</p> <p>No recovery provisions apply</p>	<p>Recovery Provisions</p> <p>No recovery provisions apply</p>

Annual Bonus Plan	Long-Term Incentives (LTIP)	Minimum Shareholding Requirement
<p>Purpose and link to strategy</p> <p>To incentivise the achievement of key financial and non-financial performance targets in line with corporate strategy over a one-year period.</p>	<p>Purpose and link to strategy</p> <p>To incentivise the execution of the long-term business plan and the delivery of long-term sustainable value for shareholders.</p>	<p>Purpose and link to strategy</p> <p>To ensure that Executive Directors' interests are aligned with those of shareholders over a longer time horizon.</p>
<p>Operation</p> <p>Awards made annually are typically based on the achievement of a combination of financial and non-financial performance metrics. Normally, 50% of the bonus will be paid in cash following the end of the financial year, while 50% will be deferred into shares which will vest at the end of three years subject to continued employment. When within employment shareholding guideline has been met, deferral will normally be 25%. Participants will normally be entitled to additional shares representing the dividends paid up until the date on which shares can first be acquired.</p>	<p>Operation</p> <p>Awards are subject to performance conditions, normally measured over three financial years. Awards will typically vest shortly after the performance period ends, subject to achievement of the performance conditions. Upon vesting, sufficient shares can be sold to pay tax. Participants will normally be entitled to additional shares representing the dividends paid up until the date on which shares can first be acquired. A two-year holding period will normally apply for awards granted to the Executive Directors.</p>	<p>Operation</p> <p>Formal shareholding requirements that encourage the Executive Directors to build up, over a five-year period, and then subsequently hold, a shareholding equivalent to a percentage of base salary. Adherence to these guidelines is a condition of continued participation in the equity incentive arrangements. Executive Directors will be required to retain the post-tax amount of vested shares from the Company incentive plans until the minimum shareholding requirement is met and maintained. Upon standing down from the Board, Executive Directors will ordinarily be required to continue to meet their shareholding requirement for a period of two years (or retain their actual shareholding, if lower). Shares that were originally purchased by the Director on their own account will ordinarily be excluded from this requirement. The Committee retains discretion to increase the minimum shareholding requirement.</p>
<p>Opportunity Maximum</p> <p>Maximum annual incentive opportunity of 250% of salary for the CEO and 200% of salary for other Executive Directors. Threshold performance is equal to 25% of maximum opportunity. Target performance is equal to 50% of the maximum opportunity.</p>	<p>Opportunity Maximum</p> <p>Maximum opportunity of 450% of base salary for the CEO and 400% of base salary for other Executive Directors. Threshold performance results in 25% of the award vesting. Where awards are made between these levels, threshold vesting will be set at an appropriate level so that remuneration at threshold performance is broadly unchanged. Below threshold performance results in zero vesting.</p>	<p>Opportunity Maximum</p> <p>In line with the level of LTIP awards actually granted, the shareholding guidelines will be:</p> <ul style="list-style-type: none"> ▶ for the CEO, 450% of salary; and ▶ for other Executive Directors, 400% of salary.
<p>Performance</p> <p>Usually based on a combination of:</p> <ul style="list-style-type: none"> ▶ financial metrics (ordinarily with a weighting of at least 50%); and ▶ non-financial metrics, which may include for example strategic and personal objectives. <p>The Committee may change the performance metrics and/or targets during the year should events mean that the original metrics or targets are no longer considered appropriate.</p>	<p>Performance</p> <p>Usually based on a combination of financial and non-financial metrics aligned with key long-term priorities for Entain. Typically, at least 50% will be based on financial performance (including share price based metrics). The Committee may change the performance metrics and/or targets during the performance period should events mean that the original metrics or targets are no longer considered appropriate.</p>	<p>Performance</p> <p>No Performance provisions apply</p>
<p>Recovery Provisions</p> <p>Malus and clawback provisions apply. See further details on 158.</p>	<p>Recovery Provisions</p> <p>Malus and clawback provisions apply. See further details on 158.</p>	<p>Recovery Provisions</p> <p>No recovery provisions apply</p>

Non-Executive Director (NED) Fees**Purpose and link to strategy**

To ensure we are able to attract high calibre individuals and compensate appropriately for their experience and knowledge.

Operation

Non-Executive Directors are paid an annual fee and additional fees for chairing a committee. They may also be paid additional fees in appropriate circumstances, including where they take on additional roles or responsibilities. This may include, for example, membership of a Board committee.

Fees are generally reviewed annually based on equivalent roles in companies of a similar size and complexity and those operating in similar markets. Fees may be paid in cash, shares, or a combination of these vehicles.

The Company may provide the Chairman and Non-Executive Directors with tax advice and will pay reasonable expenses incurred by them in carrying out their duties. The Company may settle any tax due in relation to these items.

Non-Executive Directors do not ordinarily participate in any variable remuneration or benefit arrangements.

Opportunity Maximum

The aggregate ordinary remuneration of the Non-Executive Directors shall not exceed the maximum specified in the Company's Articles, as approved by the Company's shareholders. As at the date of this Policy, the maximum aggregate remuneration is £2m per annum and any Non-Executive Director who serves on any Board Committee may be paid such extra remuneration as the Board may determine.

Performance

No Performance provisions apply

Recovery Provisions

No recovery provisions apply

Discretion within the Directors' Remuneration Policy

The Committee has discretion in several areas of Policy as set out in this report. In particular the Committee has unfettered discretion under the terms of our incentive plans to adjust, upward or downward, the formulaic outcome, where it considers that:

- ▶ the outcome does not reflect the underlying financial or non-financial performance of the participant or the Group over the relevant period;
- ▶ the outcome is not appropriate in the context of circumstances that were unexpected or unforeseen at the award date or when performance targets were set; and/or
- ▶ there exists any other reason why an adjustment is appropriate.

In any case where discretion were applied, the Committee would set out the rationale behind its decision at the relevant time.

For the avoidance of doubt, all discretions available under our share plan rules will be available under this Policy, except where explicitly limited by this Policy.

The Committee may also exercise operational and administrative discretions under relevant plan rules as set out in those rules.

In addition, for regulatory, exchange control, tax or administrative purposes, or to take account of a change in legislation, the Committee has the discretion to make minor amendments to the Policy without obtaining shareholder approval.

Malus and Clawback

Malus and clawback provisions apply to awards under the ADBP, LTIP and RSP. Trigger events include (but are not limited to):

- ▶ discovery of a material misstatement resulting in an adjustment in the audited consolidated accounts of the Company or the audited accounts of any Group Member for a period that was wholly or partly before the end of any testing period applicable to the award; and/or
- ▶ the discovery that any assessment of any performance metric or target in respect of a payment or vesting of an award that was based on error, or inaccurate or misleading information; and/or
- ▶ the discovery that any information used to determine the payment or number of shares under award was based on error, or inaccurate or misleading information; and/or
- ▶ the discovery of any action or conduct of a participant which, in the reasonable opinion of the Committee, amounts to fraud, criminal conduct or gross misconduct (including where such events take place after the participant ceases to be employed by the Group, provided that certain additional criteria are fulfilled); and/or
- ▶ any Group Member being censured by a regulatory or other relevant authority, or experiencing a significant detrimental impact on its reputation, provided that the Committee is satisfied that the relevant participant was responsible for, or had direct managerial capacity or oversight over the individual, team or division responsible for, the censure or reputational damage; and/or
- ▶ regulatory or internal investigation of any Group Member which leads to an adverse finding or settlement, or regulatory, criminal or civil action against any Group Member, provided that (in each case) the participant was the subject of the investigation or action, or had direct managerial capacity or oversight over the individual, team or division which was the subject of such investigation or action; and/or
- ▶ a material corporate failure in any Group Member.

Malus will operate throughout the vesting periods. Clawback will apply five years from the grant of nil cost options or conditional awards, consistent with peers and considered sensible for the business cycle. The malus and/or clawback periods may be suspended pending the outcome of any investigation into facts or events which could potentially lead to the operation of the malus or clawback provisions.

The Committee believes that it has the necessary powers under the rules of the ADBP, LTIP and RSP to enforce these provisions, alongside the Malus and Clawback Policy.

Application of policy

As an Isle of Man incorporated company, Entain does not have the benefit of the statutory protections afforded by the UK Companies Act 2006 in relation to the remuneration reporting regime. Accordingly, if there is any inconsistency between the Policy (as approved by shareholders) and any contractual entitlement or other right as a Director, the Company may be obliged to honour that existing entitlement or right.

Comparison with other employees

All employees receive base salary and benefits appropriate to their local market. For employees below Group Board level, Entain operates discretionary bonus arrangements with opportunity levels linked to seniority and role. Performance metrics under these arrangements are broadly aligned with those for the Executive Directors, although depending on role, there may be a greater emphasis on business unit rather than group performance.

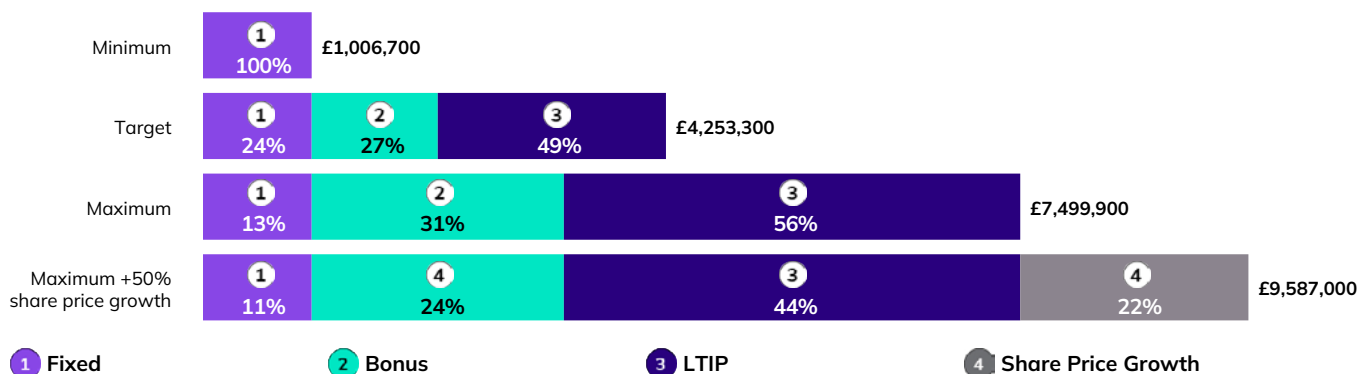
The LTIP is extended to a limited number of senior executives with performance metrics and targets set in line with the Policy table above. To assist in the retention of senior talent, awards of Restricted Shares are made to a further select group of senior employees. To facilitate wider share ownership among our employees, we offer an all-employee share plan ("ShareSave") to the majority of our employees (where it is logistically viable to do so). Any differences in an individual's reward package is reflective of their location, seniority, role and level of responsibility.

Further details of how the Committee considers remuneration arrangements for our Executive Directors in the context of pay and conditions for our wider employees is provided on pages 151 to 152.

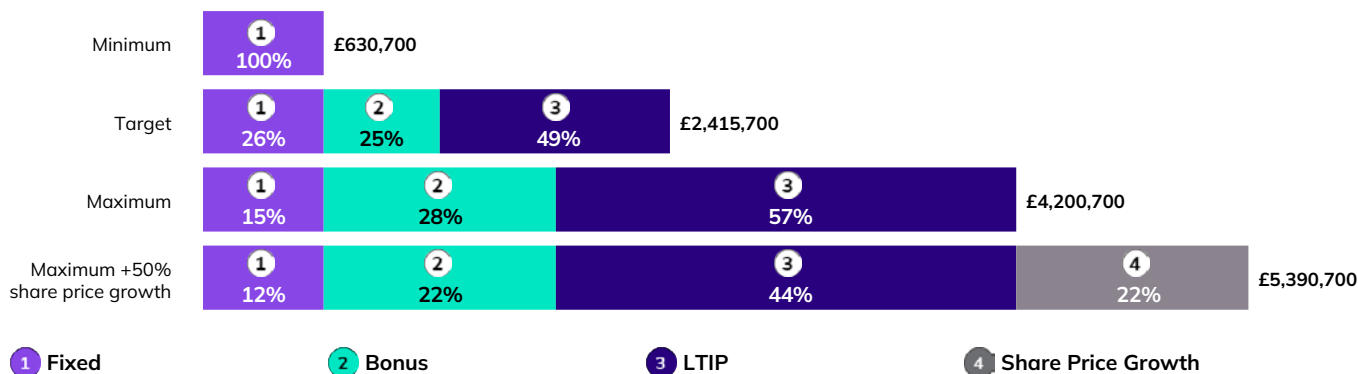
Reward Scenario

The charts below show an estimate of the remuneration that could be received by Executive Directors under the Policy set out in this report.

CEO



CFO



Assumptions used in determining the level of payout under given scenarios are as follows:

	Minimum	Target	Maximum
Fixed elements		Base salary for 2026 Benefits and pension paid in 2025	
Annual Bonus Plan	Nil	50% of maximum payout ▶ CEO – 125% of salary ▶ CFO – 100% of salary	100% of maximum payout ▶ CEO – 250% of salary ▶ CFO – 200% of salary
LTIP	Nil	50% of maximum vesting ▶ CEO – 225% of salary ▶ CFO – 200% of salary	100% of maximum vesting ▶ CEO – 450% of salary ▶ CFO – 400% of salary

The maximum plus share price growth column shows the additional value that could pay out if the LTIP vests at maximum and share price increases by 50%.

Approach to recruitment and promotions

When setting the remuneration for a new Executive Director, the Committee will consider the candidate's existing remuneration, the market rate for the role, and the need to pay no more than necessary to facilitate the recruitment. The remuneration package will generally be set in line with the remuneration policy for existing Executive Directors. Full details are set out below.

Remuneration Element	Recruitment Policy
Base Pay	These will be set in line with the policy for existing Executive Directors. Where the new Executive Director is required to relocate, the Company may provide relocation support in accordance with its normal relocation package for other senior employees (and including the payment of associated tax costs on the relocation amount). The level of the relocation package will be assessed on a case by case basis but may include, for example, a housing allowance and school fees and reflect cost of living differences.
Annual Bonus Plan	The appointed Executive Director will be eligible to earn a discretionary annual bonus in accordance with the rules and terms of the ADBP. The maximum opportunity will be 250% of salary for a new CEO and 200% of salary for any other Executive Director.
Long-term incentives	The appointed Executive Director will be eligible for performance-based equity awards in accordance with the rules and terms of the LTIP. The maximum opportunity will be 450% of base salary for a new CEO and 400% of salary for any other Executive Director.
Maximum Variable remuneration	The maximum variable remuneration which may be granted is 700% of salary for a new CEO or 600% of salary for any other Executive Director.
Buyout Awards	It may be necessary to buy-out incentive pay, benefits or other contractual arrangements (including in relation to the forfeiture of such amounts on leaving a previous employment or engagement). Any such buy-out would be provided for taking into account the form (e.g. cash or shares), timing and performance conditions of the remuneration being forfeited. Replacement share awards, if used, will be granted using the Company's employee share plans. Awards may also be granted outside of these plans if necessary and as permitted under the Listing Rules.

The terms of the Policy, including this Recruitment Policy, may be applied flexibly in appropriate circumstances, including for example where an individual took on an executive director role on a temporary or interim basis. This would include where the individual was previously performing a non-executive director role.

Where an existing employee is promoted to the Board, the Policy set out above will apply from the date of promotion. Any existing remuneration arrangements which fall outside of the Policy would be honoured and form part of the ongoing remuneration of the employee.

The Company's policy when setting fees for the appointment of new Non-Executive Directors is to apply the policy that applies to current Non-Executive Directors.

Service contracts and letters of appointment

The Company's policy is that Executive Directors have rolling contracts which are terminable by either party giving the other 12 months' notice. Where considered appropriate, the Committee may initially appoint new Executive Directors with a longer notice period (up to a maximum of 24 months), which would subsequently taper down to 12 months over an appropriate period of time. The Chairman and Non-Executive Directors do not have service contracts but are engaged under letters of appointment. Non-Executive Directors are appointed for an initial three-year term but are subject to annual re-election at the Company's AGM. All service contracts and letters of appointment are available for viewing at the Company's registered office and at the AGM.

Subject to Board approval, Executive Directors are able to accept appropriate outside Non-Executive Director appointments provided the aggregate commitment is compatible with their duties as Executive Directors. The Executive Directors concerned may retain fees paid for these services.

Payment for loss of office

When determining any loss of office payment for a departing Executive Director, the Committee will always seek to minimise the cost to the Company while complying with the contractual terms and seeking to reflect the circumstances of the departure. The Committee reserves the right to make additional payments where such payments are made in good faith in discharge of an existing legal obligation (or by way of damages for breach of such an obligation); or by way of settlement or compromise of any claim arising in connection with the termination of an Executive Director's office or employment.

If a contract is to be terminated, the Committee will determine such mitigation as it considers fair and reasonable in each case. There is no agreement between the Company and its Executive Directors or employees, providing for compensation for loss of office or employment that occurs because of a takeover bid. Service contracts do not contain liquidated damages clauses.

When determining the treatment of Company incentive plans upon cessation of employment, the Committee will consider the rationale for the departure. An individual may be treated as a "good leaver" for these purposes if they leave by way of the following circumstances – (i) death, (ii) injury, ill-health or disability, (iii) redundancy, (iv) retirement, (v) the employing company ceasing to be a Group company, (vi) transfer of employment to a company which is not a Group company, and/or (vii) any other circumstances as determined by the Committee.

A summary of the treatment of the various elements of remuneration on termination of employment is set out in the table below. The treatment for a leaver who does not fall into the definition of a good leaver is described under the "Other leavers" sections. Where discretion is available under the Policy, the Committee would consider exercising this only after taking into account the particular circumstances of the departure and any other relevant business rationale. The Committee will explain any discretion used to shareholders in the following Directors' Remuneration Report.

Incentive Plan	Treatment on Cessation of employment	Treatment on change of Control
Base Pay	<p>These will be paid over the notice period.</p> <p>The Company has discretion to make a lump sum payment in lieu of notice and to apply mitigation if considered appropriate. The Company also has discretion to place an individual on garden leave for all or a portion of their notice period.</p>	
Annual Bonus Plan	<p>Good leavers</p> <ul style="list-style-type: none"> ▶ May be entitled to receive an annual bonus for the year of departure. ▶ Performance conditions will typically be assessed at the end of the financial year, with the bonus being paid on the normal payment date. ▶ Any bonus will normally be pro-rated for the period worked during the financial year. ▶ The Committee would decide whether to make full or part payment of the bonus in shares or pay it fully in cash. <p>Other leavers</p> <p>Typically, no bonus payable for year of cessation.</p> <p>Discretion</p> <p>The Committee has the following discretion available:</p> <ul style="list-style-type: none"> ▶ to determine that an individual is a good leaver; and ▶ to determine whether to pro-rate the bonus for time – the default position is that any bonus award will be pro-rated for time. 	<p>Any bonus for the year will normally be pro-rated to the date of the change of control and paid immediately prior to the date of the change of control.</p> <p>Performance conditions will ordinarily be measured at the date of the change of control.</p> <p>Discretion</p> <p>The Committee has discretion to determine whether to pro-rate the bonus for this; the default position is that any bonus award will be pro-rated for time.</p>
Deferred Bonus Plan	<p>Good leavers</p> <p>All unvested deferred shares will be preserved, and typically vest on the normal vesting date, although the Committee may choose to curtail the holding period such that it ends no later than two years after the individual's cessation (thereby ordinarily aligning with the timeframe for the post-cessation shareholding requirement).</p> <p>Other leavers</p> <p>All unvested deferred shares will ordinarily be forfeited on cessation of employment.</p> <p>Discretion</p> <p>The Committee has the following discretion available:</p> <ul style="list-style-type: none"> ▶ to determine that an individual is a good leaver; ▶ to determine whether to pro-rate deferred shares for good leavers – the Committee's normal policy is that it will not pro-rate; and ▶ to vest deferred shares for good leavers at the end of the original deferral period or earlier – the default position (for good leaver scenarios other than death) is that they will vest on the original vesting date. 	<p>Any unvested deferred shares will vest immediately prior to a change of control.</p>
Long-term incentives	<p>Good leavers</p> <p>Unvested awards will typically vest on the normal vesting date subject to:</p> <ul style="list-style-type: none"> ▶ the extent any applicable performance conditions have been satisfied; and ▶ pro-rating to reflect the period of time elapsed between grant and cessation of employment as a proportion of the normal vesting period. <p>The two-year holding period will normally continue to apply.</p> <p>Other leavers</p> <p>All unvested awards will ordinarily be forfeited on cessation of employment, although the Committee may choose to curtail the holding period such that it ends no later than two years after the individual's cessation (thereby ordinarily aligning with the timeframe for the post-cessation shareholding requirement).</p> <p>Discretion</p> <p>The Committee has the following discretion available:</p> <ul style="list-style-type: none"> ▶ to determine that an individual is a good leaver; ▶ to measure performance over the original performance period or at the date of cessation – the default position for leaver scenarios other than death is that the assessment will be performed at the end of the original performance period; ▶ to determine whether awards should vest on the normal vesting date or earlier – the default position, other than death, is that awards will vest on the original vesting date; ▶ to determine whether to pro-rate for time – the default position is that awards will be pro-rated from the date of grant to the date of cessation; and ▶ to determine whether, and the timeframe over which, the holding period will apply following vesting – the default position, other than death, is that the holding period will continue to apply. 	<p>Any unvested awards will normally vest immediately prior to a change of control subject to:</p> <ul style="list-style-type: none"> ▶ the extent to which any applicable performance conditions have been satisfied at the date of change of control; and ▶ pro-rating to reflect the period of time elapsed between grant and change of control as a proportion of the normal vesting period. <p>Discretion</p> <p>The Committee has discretion available to determine whether to pro-rate awards for time – the default position is that they will be pro-rated for time.</p>

Consideration of shareholders' views

The Committee has an open relationship with shareholders on remuneration matters. It welcomes dialogue and seeks to engage with significant shareholders and representative bodies at the earliest opportunity on material changes to remuneration policy or structure.

During development of this Policy, the Committee Chair consulted with shareholders to get their input and views on remuneration at Entain. The feedback received was presented to, and discussed by, the Committee and was taken into account to inform the final Policy design.

Directors' Remuneration Report

The Directors' Remuneration Report was approved by the Board of Directors on 4 March 2026.