

INDEPENDENT VERIFICATION REPORT



To: The Stakeholders of ENTAIN OPERATIONS LIMITED

1. Introduction and Objectives of Work

Bureau Veritas UK ('Bureau Veritas') has been engaged by Entain Operations Limited ('Entain') to provide limited assurance of its Scope 1, Scope 2 and selected Scope 3 Greenhouse Gas ('GHG') Emissions data to be published in Entain's Annual Report 2025 (the 'Report'). The objective is to provide assurance to Entain and its stakeholders over the accuracy and reliability of the reported information and data.

2. Verification Scope of Work

The scope of our work was limited to assurance over the following information included within the Report for the reporting period January 1 to December 31, 2024 (the 'Selected Information'):

- Direct GHG Emissions Scope 1 (tCO₂e);
- Indirect GHG Emissions Scope 2 (Location-based) (tCO₂e);
- Indirect GHG Emissions Scope 2 (Market-based) (tCO₂e); and
- Selected other indirect GHG Emissions Scope 3 (tCO₂e)
 - Category 1 - Purchased goods and services;
 - Category 3 - Fuel and Energy Related Activities (not included in Scope 1 or Scope 2);
 - Category 4 - Upstream Transportation and Distribution;
 - Category 5 - Waste Generated in Operations;
 - Category 6 - Business Travel; and
 - Category 7 - Employee Commuting;

3. Reporting Criteria

The Selected Information needs to be read and understood together with the Annual Carbon Footprint Calculation Methodology Framework, as set out at <https://www.entaingroup.com/media/2otlg0mo/entain-basis-of-reporting-v40.pdf>.

Entain consider that this document aligns to the following standards and guidelines:

- The Greenhouse Gas Protocol Corporate Standard, developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD)

4. Limitations and Exclusions

Excluded from the scope of our work is assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions;
- Biogenic emissions reported in the Report were not covered as part of our assurance;
- Other information included in the Report other than the Selected Information; and

- Verification of fugitive emissions as part of Scope 1 GHG emissions have been excluded from the Scope of this engagement due to the following reasons:
 - There is no centralized system in place for group-wide F-Gas monitoring, resulting in significant uncertainties around the data to be reported.
 - There was no way of establishing an audit trail to substantiate the data to be reported.

The following limitations should be noted:

- This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails;
- The reliability of the reported data is dependent on the accuracy of metering and other production measurement arrangements employed at site level, not addressed as part of this assurance; and
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

5. Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of Entain.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- Obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- Report our conclusions to Directors of Entain.

6. Assessment Standard

We performed our work to a limited level of assurance in accordance with ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas statements.

7. Summary of Work Performed

As part of our independent assurance, our work included:

1. Conducting interviews with relevant personnel of Entain responsible for compiling and reporting the Selected Information and respective data inputs into the calculations;
2. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
3. Reviewing documentary evidence provided by Entain;
4. Agreeing a selection of the Selected Information to the corresponding source documentation;
5. Reviewing Entain systems for quantitative data aggregation and analysis;
6. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information;
7. Confirmation of accuracy of information with third parties and/or external stakeholders;

8. Reperforming aggregation calculations of the Selected Information;
9. Comparing the Selected Information to the prior year amounts taking into consideration changes in business activities, acquisitions and disposals; and
10. Evaluating the design of internal systems, processes and controls to collect and report the Selected Information.

A 5% materiality threshold was applied to this assurance. It should be noted that the procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

8. Conclusion

On the basis of our methodology and the activities and limitations and exclusions described above, the following qualifications apply:

- Verification of Scope 1 (Direct GHG emissions) excluded Fugitive emissions. The materiality of this exclusion could not be determined.

For the remaining Selected Information, nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

| Disclosure | Emissions (tCO ₂ e) |
|--|--------------------------------|
| Scope 1 (Direct GHG emissions) | |
| Direct Greenhouse Gas Emissions (excluding fugitive emissions) | 2,914.66 |
| Scope 2 (Indirect GHG emissions from imported energy) | |
| Location-based | 25,737.97 |
| Market-based | 18,036.23 |
| Scope 3 (Other indirect GHG emissions) | |
| Category 1 – Purchased Goods & Services | 369,635.74 |
| Category 3 – Fuel and energy related activities (excluding Scope 1 source) | 8989.08 |
| Category 4 – Upstream Transportation and Distribution | 1,244.73 |
| Category 5 – Waste generated in operations | 26.20 |
| Category 6 – Business Travel including hotel stays | 5129.80 |
| Category 7 – Employee commuting | 10,021.24 |

9. Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified¹ Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2².

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)³, across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA code⁴. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Entain.



Bureau Veritas UK Ltd

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¹ Certificate available on request

² International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2

³ International Federation of Inspection Agencies – Compliance Code – Third Edition

⁴ Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants