ENTAIN PLC

TERMS OF REFERENCE OF THE REMUNERATION COMMITTEE

(Approved by the Board of Directors on 6 August 2026)

The Remuneration Committee (the **Committee**) is a committee of the Board of Directors of Entain plc (the **Company**) from which it derives its authority and to which it regularly reports.

ROLE

1. The role of the Committee is to:

- Oversee the Company's overall remuneration strategy and ensure it is aligned to the Company's purpose and values and be clearly linked to the successful delivery of the Company's long-term strategy.

- Have delegated responsibility for designing and determining remuneration for the Chair of the Board, Executive Directors, the Executive Committee members and the Company Secretary.

- Review workforce remuneration and related policies and the alignment of incentives and rewards with culture, taking these into account when setting the policy for Executive Director remuneration.

MEMBERSHIP

2. The Committee shall comprise a minimum of three members. Each Committee member shall be an independent non-executive director as determined by the Board in accordance with the principles of the UK Corporate Governance Code (the **Code**).

3. The Board shall appoint members of the Committee, on the recommendation of the People & Governance Committee, in consultation with the Committee Chair. The Chair of the Board may serve on the Committee as an additional member only if they were independent upon appointment and cannot chair the Committee. The Committee Chair shall be appointed by the Board and shall be an independent non-executive director of the Company. In the absence of the Committee Chair or an appointed deputy, the remaining members present at the meeting shall elect one of themselves who is an independent non-executive director to chair the meeting

4. Appointments to the Committee shall be for a period of up to three years, extendable by no more than two additional three-year periods, so long as members continue to be independent.

5. The members of the Committee shall be identified in the Company's Annual Report and Accounts and on the corporate website.

6. The Board shall determine all terms of appointment of members of the Committee.

7. The Committee Chair should ordinarily have been a member of a remuneration committee (whether at Entain plc or elsewhere) for at least a year before being appointed Committee Chair.

8. The Company Secretary, or their nominee, shall act as secretary of the Committee and provide all necessary support to the Committee including the recording of Committee minutes.

MEETINGS

9. Only members of the Committee are entitled to attend and vote at meetings. However, other individuals such as the Chair of the Board (where not already a formal member of the Committee), Chief Executive Officer, Chief People Officer, Director of Reward and external advisers may be invited to attend for all or part of any meeting, as and when appropriate and necessary.

10. No person of the Company shall participate at a meeting of the Committee or during a relevant part at which any part of their remuneration is being directly discussed or participate in any recommendation or decision specifically concerning their remuneration.

11. Unless otherwise agreed, notice of each meeting confirming the venue, time and date of the meeting together with an agenda of items to be discussed and supporting papers shall be forwarded to each member of the Committee normally within 5 days of the meeting to enable full and proper consideration of the relevant issues.

12. The quorum necessary for the transaction of business at a Committee meeting shall be two. A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Committee.

13. Where it is not possible to hold a meeting in person or by telephone/video conference, or as otherwise deemed appropriate by the Committee Chair, decisions of the Committee can be made by email if approved by all members of the Committee. The Secretary shall retain a record of all written resolutions and circulate them to the Committee for noting at the next meeting.

14. The Committee Chair shall attend the Company's Annual General Meeting prepared to respond to any shareholder questions on the Committee's activities and responsibilities.

15. The Secretary shall circulate the minutes of meetings of the Committee to all members of the Committee and, on request, circulate them to all other members of the Board unless, exceptionally, it would be inappropriate to do so.

AUTHORITY

16. The Board authorises the Committee to:

a) carry out all duties set out in these terms of reference, to have unrestricted access to the Company's documents and information and to obtain, at the Company's expense, outside legal or other independent professional advice and secure the attendance of outsiders with relevant experience and expertise if it considers this necessary;

b) seek any information it requires from any employee of the Company or Group to perform its duties;

c) call any employee of the Company or Group to be questioned at a Committee meeting as and when required; and

d) have the right to publish in the Company's Annual Report details of any issues that cannot be resolved between the Committee and the Board.

DUTIES

17. The Committee shall:

Remuneration policy

a) Determine and agree with the Board the policy for the remuneration and benefits, including pension rights and compensation payments, of the Chair of the Board, the Executive Directors, Executive Committee members and the Company Secretary.

b) In determining the remuneration policy and practices consider:

i. all relevant legal and regulatory requirements, the provisions and recommendations of the Code and associated guidance;
ii. the need to promote the long-term sustainable success of the Company and alignment to the Company's purpose and values, having regard to the views of shareholders and other stakeholders, and ensuring that Executive Directors, Executive Committee members and the Company Secretary are rewarded in a fair and responsible manner, provided with appropriate incentives to encourage enhanced performance and are rewarded for their individual contributions;
iii. the strategy of the Company and how the remuneration policy reflects and supports that strategy;
iv. the Company's risk management strategy, ensuring that the remuneration policy is aligned to the Company's risk policies and systems and long-term strategic objectives;
v. any shareholding requirements, including vesting and holding periods, and any post-employment shareholding requirements for Executive Directors, Executive Committee members and Company Secretary that encompass both unvested and vested shares;
vi. when determining Executive Director remuneration policy and practices address factors including clarity, simplicity, risk, predictability, proportionality and alignment to culture; and

vii. when determining remuneration schemes and the remuneration policy, consider the use of discretion by the Committee to override formulaic outcomes.

c) Annually review the appropriateness and relevance of the remuneration policy and consult with significant shareholders as appropriate.

d) Within the terms of the agreed remuneration policy, determine the total remuneration package for the Chair of the Board and each element of the total individual remuneration package for each Executive Director, Executive Committee members and the Company Secretary:

i. base salary;
ii. profit sharing and specific incentive remuneration schemes or arrangements;
iii. participation in share option schemes and share ownership plans;
iv. pension arrangements, including the level of contributions by the Company;
v. other bonuses and benefits in cash or in kind;
vi. ensure, where relevant, that any payments made in respect of any remuneration package are permitted under the latest shareholder approved remuneration policy, and if not, that either a revised remuneration policy or the proposed payment is submitted for shareholder approval;
vii. within the terms of the agreed remuneration policy, decide on any ex-gratia payments to be made and benefits granted to Executive Directors and Executive Committee members;
viii. exercise any discretion or judgement on remuneration issues in accordance with the remuneration policy; and
ix. agree the policy for authorising claims for expenses from the Directors.

Share based remuneration, bonus arrangements and pensions

e) Approve the design of, and determine the targets for, the operation of all long-term incentive schemes in which Executive Directors, Executive Committee members and the Company Secretary participate. For any such scheme or plans determine each year whether the awards will be made, and if so, approve the levels of participation in such schemes or plans by those individuals.

f) Monitor and assess any performance conditions applicable to any long-term incentive awards granted under any schemes or plans adopted by the Company. Ensure that the performance conditions are fully explained and clearly linked to the enhancement of shareholder value.

g) Approve the design of, and determine annual targets and key performance indicators for, any bonus scheme operated by the Company and assess performance against targets and key performance indicators, by the Company, individual Executive Directors, other Executive Committee members and Company Secretary.

h) Exercise independent judgement and discretion when authorising outcomes under all incentive arrangements, taking account of Company and individual performance and wider circumstances.

i) Design and invoke safeguards, for example clawback or withholding the payment of any sum, to protect against rewards for failure through appropriate risk management of any incentive arrangements to ensure that any performance-related payments reflect actual achievements.

j) Ensure that all incentive arrangements are aligned to the Company's risk policies and systems, its purpose and values, supports the strategy and promotes long-term sustainable success.

k) Review the pension arrangements for the Executive Directors, Executive Committee members and the Company Secretary and ensure that pension contribution rates or payments in lieu are aligned with those available to the workforce. Consider carefully the pension consequences and associated costs of basic salary increases and any other changes in pensionable remuneration or contribution rates, particularly for directors close to retirement when compared with workforce arrangements.

Remuneration consultants

l) To help it fulfil its obligations and to enable it to judge where to position the Company relative to other companies, have full authority to appoint remuneration consultants and to commission or purchase any reports, surveys or information which it deems necessary, at the expense of the Company.

m) Be exclusively responsible for establishing the selection criteria, selecting, appointing and setting the terms of reference for any remuneration consultants who advise the Committee.

Service contracts and severance

n) Approve the terms of the service contracts, the duration of which shall not normally exceed one year's notice period, for Executive Directors, Executive Committee members and the Company Secretary and any material amendments to those contracts.

o) Determine the policy for, and scope of, termination payments and compensation commitments for each Executive Director, Executive Committee member and the Company Secretary and ensure that there is a clear policy to link non-contractual payments to performance.

p) Ensure that contractual terms on termination, any payments made, are fair to the individual and the Company and in accordance with legal and regulatory

requirements, that failure is not rewarded and that the duty to mitigate loss is fully recognised.

Workforce remuneration and related policies

q) Review workforce remuneration and related policies and the alignment of incentives and rewards with culture.

r) Support the efforts to engage with the workforce to explain how decisions on executive pay reflect wider company pay policy.

Shareholder approval

The Committee shall:

s) Produce a Directors' Remuneration Report on matters relating to remuneration that shall include the information required to be disclosed by the Directors' Remuneration Report Regulations, the Code, the Listing Rules and other relevant legislative or regulatory requirements and incorporate:

i. An annual statement by the Committee Chair and annual report on director's remuneration; and
ii. The director's remuneration policy when it must be submitted for approval in accordance with the director's remuneration policy and, in any other case, either the directors' remuneration policy, a summary of such policy or details of when the director's remuneration policy was approved and where it can be found on the Company's website.

t) Submit the directors' remuneration policy for approval by the Board and shareholders every three years, in any year in which there is a change to the policy, if shareholder approval was not obtained when last submitted and if majority shareholder approval was not achieved on the last submitted annual remuneration report.

u) Submit the remuneration report for approval at the Annual General Meeting each year.

OTHER MATTERS

18. The Committee shall:

a) keep apprised of external remuneration trends and market conditions including receiving an annual presentation from its external remuneration consultants;

b) ensure that the Company maintains contact as required with its principal shareholders about remuneration through either the Chair of the Board or the Committee Chair;

c) report to the Board on all meetings of the Committee;

d) make whatever recommendations to the Board it deems appropriate on any area within its remit where action or improvement is needed;

e) ensure that provisions regarding disclosure of remuneration, including pension, in the Code and any other applicable legislation or regulation are fulfilled;

f) at least annually, review the Committee's constitution and terms of reference to ensure that it is operating effectively and make recommendations to the Board for any changes it considers necessary. Non-material changes may be made to the Committee's terms of reference without Board approval, subject to the approval of the Committee Chair.

g) make publicly available the Committee's terms of reference by placing them on the Company's website;

h) organise appropriate training for any or all members of the Committee; and

i) be aware of developments in and give due regard to applicable laws, regulations, codes and any other rules and guidance.