ENTAIN PLC

TERMS OF REFERENCE OF THE SUSTAINABILITY & COMPLIANCE COMMITTEE

(Adopted by the Board of Directors on 11 June 2026)

The Sustainability & Compliance 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:

- Provide oversight of the Company's Sustainability and Compliance programme.
- Oversee the effective management of the Company's ongoing relationships and engagement with a wide spectrum of stakeholders.
- Monitor progress against internal key performance indicators and external Sustainability and Compliance index results.

MEMBERSHIP

2. The Committee shall consist of not less than three members, a majority of whom shall be independent Non-Executive Directors.

3. The Board shall appoint the members of the Committee, on the recommendation of the People & Governance Committee, in consultation with the Committee Chair. 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. The members of the Committee shall be identified in the Company's Annual Report and Accounts and on the corporate website.

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

6. 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

7. Only members of the Committee are entitled to attend and vote at meetings. Other directors, employees and external advisers may be invited to attend for all or part of any meeting, as and when appropriate and necessary.

8. 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 five days of the meeting to enable full and proper consideration of the relevant issues.

9. The quorum necessary for the transaction of business at a Committee meeting shall be two members, one of whom must be an independent non-executive director. 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.

10. Where it is not possible to hold a meeting in person or by telephone/video conference (or where the Committee Chair otherwise considers it appropriate) the Committee may make decisions by email, provided that all members of the Committee approve the decision. The Committee Secretary shall retain a record of all such written resolutions and circulate them to the Committee for noting at the next meeting.

11. 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.

12. 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.

AUTHORITY

13. 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 and Accounts details of any issues that cannot be resolved between the Committee and the Board.

DUTIES

14. To review the Company's ESG Strategy and recommend its approval to the Board. The Committee will receive regular reports to oversee and review the effective execution of the approved ESG Strategy.

15. To review the framework of policies and controls put in place by the Company's executive Directors and their reports for managing the Company's relationships with stakeholders and protecting the Company and its subsidiaries (the ***Group***) from any external issues that have the potential to materially affect the Company's business and reputation. For the purposes of these terms of reference these policies shall be described as Sustainability and Compliance policies.

16. In particular, the Committee shall consider the adequacy of the Group's Sustainability and Compliance policies and processes by reviewing reports prepared by management on:

(a) responsible gambling - including but not limited to the prevention of underage or problem gambling and monitoring of the Company's support for Responsible Gambling initiatives and programmes;

(b) compliance governance – including but not limited to compliance with the gaming licenses held by the Company's subsidiaries (including marketing practices), anti-money laundering monitoring and controls, anti-bribery and anti-corruption practices;

(c) the Principal Risks allocated to the Committee by the Board for monitoring during the year;

(d) the Company's Code of Conduct;

(e) the fairness and integrity of the Group's gaming and trading systems and the process for managing any challenges to the fairness and/or integrity of these systems;

(f) privacy and data protection;

(g) AI governance;

(h) security and health and safety in respect of the Group's employees, customers and premises;

(i) charitable donations and *pro bono* programmes, including the work of the Entain Foundation;

(j) the Company's impact on the environment;

(k) payments processing governance - including but not limited to the work of the Group Payment Processing Committee; and

(l) agreeing and monitoring the Company's Sustainability and Compliance metrics.

17. The Committee shall keep under review and advise the Board on the Company's risk appetite for the risk categories allocated to the Committee by the Board.

18. The Committee shall seek assurance on the effectiveness of material controls assigned to it by the Board at least annually and oversee remedial actions as

deemed appropriate.

19. The Committee shall endeavour to ensure that sufficient focus and resource is given to implementing, monitoring and managing the Company's Sustainability and Compliance policies and processes and that these remain effective.

20. The Committee shall, in consultation with executive management, consider the appointment of third parties to advise on Sustainability and Compliance policies and practices and/or audit the Company's Sustainability and Compliance policies. In relation to any such programme the Committee shall, with executive management, evaluate potential third parties, agree the scope of the advisory/audit process and review the results of the exercise and agree the action(s) to be taken.

21. The Committee shall liaise and work with the Board's other committees to the extent necessary for the Committee and/or another Board committee to carry out its duties and responsibilities.

22. The Committee shall produce a report describing the work of the Committee for inclusion in the Company's Annual Report and Accounts and oversee that any public disclosures on Sustainability and Compliance made by the Group accurately reflect the Group's actual policies and processes.

23. The Committee shall approve the Group's annual ESG Report.

OTHER MATTERS

24. The Committee shall:

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

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

c) be aware of developments in and give due regard to applicable laws, regulations, codes, Sustainability and Compliance standards and any other rules and guidance; and

d) 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.

REPORTING RESPONSIBILITIES

25. The Committee Chair shall report to the Board on all meetings of the Committee.

26. The Committee shall:

a) produce a report describing the work of the Committee for inclusion in the Company's Annual Report and Accounts and oversee that any public disclosures on Sustainability and Compliance made by the Group accurately reflect the Group's actual policies and processes; and

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

27. The Committee shall seek assurance that the regulatory reporting requirements applicable to the Group's sustainability-related activities, including but not limited to the Corporate Sustainability Reporting Directive, are being met.