Effective April 2026

# Entain PLC

# Group Legal Services Directive

**THIS DIRECTIVE APPLIES TO EVERY LEGAL SERVICES PROVIDER ENGAGED BY ENTAIN PLC AND ITS GLOBAL SUBSIDIARIES**

This Directive ("**Directive**") provides guidance to all legal services providers engaged by Entain plc and its subsidiaries from time to time, and sets out our expectations in relation to the standard of services provided by you, general management of matters on which we work together (including in relation to file opening/ closing, fees and billing) and other general obligations you are required to comply with as a supplier to Entain.

References in this document to "we", "our" and "us" are to Entain plc and its subsidiaries from time to time ("**Entain**"). References to "you" and "your" are to each legal services provider engaged by Entain from time to time.

Where there is a conflict between the terms of this Directive and your terms of engagement (and any related terms of business), this Directive shall take precedence.

The **Instruction Principles, Billing Guidelines, Administrative Work Type** and **Legal Tracker Requirements** attached to this Directive as **Annex 1**, **Annex 2, Annex 3** and **Annex 4** are an integral part of this Directive, with which we expect you to comply.

## 1. Engagements and Matter Management

### 1.1 New Engagements

All new engagements (each an "**Engagement**") will typically be initiated by an Entain legal or Governance specialist (your "**Entain Contact**"). Where instructions are received directly from an individual who is not a legal or Governance specialist, or if you have any concern that an individual has not been appropriately authorised to give you legal instructions, please contact the Group Legal Team Manager prior to undertaking any chargeable work.

At the commencement of our relationship with you, we require that you provide us with an engagement letter and any other terms of business (your engagement letter, together with any related terms of business, together your "**Engagement Letter**") that will govern our relationship with you, including details of the team you propose to support us and the hourly charge-out rates of such individuals.

### 1.2 Confirmation of Instructions ("COI")

In addition to your Engagement Letter, for each Engagement, the following details must be agreed and documented with your Entain Contact prior to any chargeable work commencing:

- Entain entity which will be the recipient of your advice – your client for most matters will usually be an operating subsidiary of Entain plc and not Entain plc itself;
- matter description, scope of work and, where relevant, project name;
- details of your proposed team working on the matter, and your relevant Entain Contact(s);
  timetable, if applicable;
- fee and fee basis (e.g. estimate; fixed; capped; retainer; bespoke etc) and any anticipated disbursements;
- billing frequency, including frequency of "work in progress" fee updates;
- applicable limitation on your liability; and any exclusivity with respect to the advice (e.g. if it is highly complex/ novel/ innovative).

### 1.3 Matter Management

Please apply the following general principles to file openings for Entain:

- **Specific Files:** All advice given to Entain should be referenced to a specific file/ matter, based on the applicable completed COI. Unless otherwise agreed, your time costs should not be recorded on 'general' files.
- **Project Names:** Use our project names where we allocate them. This is important for project management, ensuring invoices are tracked and approved on a timely basis and for internal audit purposes.
- **Invoices:** Invoices should be issued to the Entain client entity listed in the relevant COI, unless otherwise agreed with your Entain Contact.
- **Conflict Checks:** You should undertake conflict checks as soon as possible following receipt of instructions and should continue to monitor the position during the course of each Engagement. Any conflicts that are identified should be immediately reported to your Entain Contact for consideration.
- **Additional Counsel:** Where additional external counsel advice is required (e.g. in relation to a jurisdiction where you are unable to provide advice), you should discuss this with your Entain Contact who should approve any such instruction, including the identity of any additional external counsel.

Upon file closing, we may ask you to produce summaries of work completed, such as contract summaries for any commercial contracts or transaction bibles/e-bibles for any transactional/M&A matters. As per our Billing Guidelines, we do not expect to be charged for the production of these documents.

## 2. Fees & Billing

### 2.1 Fee Proposal

Each COI should record a fee proposal that has been agreed with your Entain Contact (a "**Fee Proposal**") and should include details of all your anticipated disbursements (including court fees, expert fees, e-discovery services and the fees of any additional counsel you expect to instruct). You should ensure that the Billing Guidelines included at Annex 2 are considered as part of your fee proposals.

### 2.2 Fee Updates

Unless the instruction involves a small, "one-off" piece of advice, you should provide regular "work in progress" updates during the course of your Engagement. Such updates should be provided at such regular intervals as shall be notified to you by your Entain Contact, and are expected to contain:

- details of fees incurred during the relevant period, together with fee earner time entries/ narratives associated with such fees;
- details of how billed and unbilled fees incurred to date are tracking against the Fee Proposal;
- any proposed adjustments to the Fee Proposal (to be agreed with your Entain Contact); and
- any time costs incurred that fall out of scope of the Fee Proposal.

### 2.3 Billing

You should comply with the following billing principles when issuing invoices to us:

- All invoices should comply with the Billing Guidelines, as outlined at **Annex 2.** Entain reserves the right to modify or reject invoices that do not comply with the Billing Guidelines.
- Invoices should be submitted on a **calendar monthly basis**, unless otherwise agreed with your Entain Contact.
- Each invoice should be specific to a particular COI or project, should contain any relevant Entain project name, and be **submitted to the Group Legal Team Manager and your Entain Contact**, as **PDF attachments**.
- All invoices must be accompanied by a **detailed time and narrative report**, which complies with our Billing Guidelines.
- Invoices should include all disbursements you have incurred in connection with the relevant matter.
- Where we have implemented an e-billing system with you, invoices should be submitted using the **LEDES-Standard** whenever possible.

We aim to settle invoices **within 45 calendar days**, subject to internal approval and resolution of any queries or disputes. Any queries relating to late payment of bills should be directed to your Entain Contact in the first instance.

It is important that we can account for any "work in progress" that remains unbilled at the conclusion of our financial year end. We will work with you to ensure this information is correctly captured. We reserve the right to treat as non-chargeable any unbilled "work in progress" that is not reported to us by the end of our financial year (currently 31 December).

As noted in our Billing Guidelines, we reserve the right not to pay any invoices that are submitted beyond six months after completion of the relevant matter.

## 3. General

**E-Billing:** While Entain does not currently support E-Billing for all law firms, you agree that should your firm be added to our E-Billing system, you will engage with, and submit all invoices via, the E-Billing system, free of charge.

**Supplier Code of Conduct:** By providing legal services to us, you acknowledge your adherence to our Supplier Code of Conduct, which is located here.

**Announcements:** No announcements or press statements referencing Entain or Entain matters shall be made by you without prior written approval from your Entain Contact. Our policy is that any such announcements or press statements will only be permitted in exceptional circumstances.

**DE&I**: Entain firmly considers that Diversity, Equity and Inclusion ("**DE&I**") is key to our sustainability and success which is why we follow internal DE&I strategy and action plans. We strongly encourage our law firms and external stakeholders to support the advancement of DE&I initiatives within their organisations and we encourage and welcome initiatives that support diverse teams. Entain also encourages collaboration on DE&I initiatives for the mutual benefit of Entain and its external stakeholders. On occasion, Entain may request a progress report on your firm's DE&I data and related initiatives to help us identify areas of impact and better understand how DE&I changes can afford us the opportunity to improve our systems, programmes and structures.

**Entain Governance Initiatives**: The Entain Governance team has various internal initiatives that involve partnerships with our legal service providers. These include the Governance Pro Bono function, allowing Entain Governance team members to participate in pro bono and other volunteering work, and the Governance Academy, whereby our law firm partners support Entain staff with ongoing legal and technical training. We ask that you support us in these initiatives and notify us of any training or pro bono opportunities available to Entain staff.

**Data Protection & Cyber Security**: As a supplier of legal services, we expect you to apply the highest standards of care in processing any data you collect or receive from us as part of your services. To enable us to comply with our legal and regulatory obligations, we require that you notify us immediately of any issues that may arise in connection with the processing of our data (or the data of our customers, regulators, employees, other suppliers, and business partners), including any actual or potential unauthorised access or breach of confidentiality, loss, leakage, ransomware attack, unauthorized encryption, unavailability or similar concerns.

**Confidentiality:** We consider the terms of any Engagement between us to be confidential.

**Limitation of Liability:** As a matter grows in complexity, size or risk, we reserve the right to revisit with you any limitation of your liability initially agreed as part of your Engagement.

## Annex 1: Instruction Principles

To ensure a smooth and successful relationship between us, we ask that you adhere to the following Instruction Principles:

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| **Industry Knowledge** | We want to work with you in order that you can develop a good understanding of our business, including the gambling sector generally, our key markets and how we operate.<br><br>We expect you to continue to develop your understanding of our industry and business, and to design your service team with longevity and continuity of staff in mind. |
| **Service Level & Capability** | We expect the best possible advice for our business, provided with utmost levels of excellence, trust and integrity.<br><br>Advice should be handled by appropriately qualified and experienced lawyers, taking into account the complexity of the matter, and the experience and knowledge of the relevant individual.<br><br>Where you do not consider your team has the appropriate skills and experience to provide advice in line with our objectives, or where you do not consider you will be able to comply with agreed timeframes, you should inform your Entain Contact immediately. |
| **Efficiency & Commerciality** | Advice should be provided with regard to optimising cost efficiency and in line with Entain's Billing Guidelines.<br><br>We expect all advice to be clear, concise and commercially-oriented, to consider both the legal and non-legal risks and to make decisive recommendations where appropriate.<br><br>All advice should be tailored to the strategic importance and materiality of the subject matter, as guided by your Entain Contact. |
| **No Surprises** | We expect firms to provide regular updates on fees, with fee estimates not to be exceeded without prior notice, explanation and agreement. We expect invoices to be submitted in a timely manner.<br><br>Conflicts of Interest and requests to act for multiple clients on a specific matter must be immediately reported your Entain Contact for consideration. |

# Annex 2: Billing Guidelines

We expect all firms engaged by Entain to comply with the Billing Guidelines set out in this Annex. Any adjustments to these guidelines must be agreed in advance with your Entain Contact. We expect you to procure that any legal services providers engaged by you on our behalf also comply with these Billing Guidelines.

Payment by Entain or any member of its group of any invoice that does not comply with these Billing Guidelines does not constitute a waiver by us of our right subsequently to insist on strict compliance with these Billing Guidelines.

Entain **will not accept charges** for any of the following:

**Research & Learning Activities**

- Legal research – we expect that you will possess appropriate expertise in the relevant areas (or advise us accordingly, in line with our Instruction Principles).
- Research tools (e.g. LexisNexis/Westlaw; books; subscriptions), continuing legal education or licensing fees.
- Reassignments among firm staff, including training, learning and 'reading-in' or 'getting up to speed' time.
- Any fee-earner 'sitting in' on Entain matters as part of their training, or non-essential fee earners attending the same meeting/call. The time costs of trainees and newly qualified lawyers should be carefully scrutinised by you prior to invoicing.

**Preparatory & Internal Work**

- Time spent preparing fee quotes for new matters, undertaking conflict checks, preparing billing statements or updates, and responding to our enquiries regarding your invoices.
- Internal conferences, emails or calls between lawyers in your firm that are educational, instructional or supervisory in nature. Internal conferences, emails or calls between lawyers in your firm may be charged on the basis that they are required to advance the matter in an efficient and cost-effective manner. For such conferences, we expect that you will:
    - scrutinise and reduce billed time as much as possible, with our Instruction Principles in mind; and
    - where duplication of time occurs, we expect that portion of such time to be written off.
- Work undertaken to review or improve your standard forms or model drafts. We expect any time spent by your team in supervising and/or educating your team members in conjunction with the services you provide to us to be reasonable.
- Duplicate activities or quality control work between timekeepers.
- Research or advice previously prepared for another Entain matter or Entain division.

**Disbursements & Third Party Fees**

- Unless approved by your Entain Contact in advance:
    - fees of any other legal services provider which you have instructed on our behalf, or the fees of any other third party service provider; and
    - any other single disbursement in excess of £1,000.00 (other than travel, as noted below).
- Overhead expenses, including telephone call charges, internet costs, faxes and postage and courier services; photocopying or reprographic costs; and office supplies. Entain considers that these types of expenses are a general business overhead and are included in hourly rates.
- Any element of profit added to any agreed disbursement.
- Court reporting services, experts, consultants and local counsel all fall under this type of provider. You should receive approval from your Entain Contact prior to engaging a third-party provider, including their approval in relation to how invoicing will proceed. If there is Entain approval to invoice the third-party provider directly to Entain, you should pass through any charges for services provided by third-party providers, and identify the appropriate UTBMS expense code and provide documentation for any invoices, consistent with our expense submission requirements, as outlined in **Annex 4**.

- Time charges for tasks that can be performed by a secretary or administrative worker, or tasks traditionally performed by file/law clerks, computer data entry, messengers, word processors, librarians, law clerks and summer associates, as well as other comparable level individuals. Non-exhaustive examples of administrative work which we consider to be non-chargeable are included at **Annex 3.**

**Travel**

- Costs for local traveller travel by your staff from the workplace to home.
- International travel which has not received prior written approval from your Entain Contact. Alternatives to travel (such as video conferencing) should be used whenever possible. Business class travel will only be appropriate in circumstances where your relevant team members intend to undertake a journey lasting more than five hours. We reserve the right to pay for your travel expenses directly on your behalf at our election. First class travel is a non-reimbursable expense. Documentation should be provided to us for all expenses related to travel.
- Daily expense allowances (e.g. for meals, drinks and incidentals) while travelling at our request, shall not exceed £50 per day (or equivalent in local currency), and shall not include expenses for liquor, hotel mini bar charges, internet or movie charges, dry cleaning, entertainment or similar personal items. Documentation should be provided to us for any expenses.
- Travel time, unless work is performed during travel and specifically described in your time entries.

**Other**

- Production of contract summaries for any contracts drafted for Entain by you; production of transaction bibles or e-bibles, or VDR USBs/cloud transfers for transactional work.
- “One-off” advice of less than 20 minutes’ duration, which does not relate to an existing matter on which you are advising.
- Preparation for relationship meetings, or any social occasions or similar activities generally associated with having Entain as a client.
- Time costs not allocated to specific files (e.g. time costs allocated to “general” files), or for which vague or insufficient time narratives are provided.
- Time costs billed more than six months after completion of the relevant matter.
- Unbilled “work in progress” that is not reported to us by the end of our financial year (currently 31 December).
- Any task necessitated by an error caused by your firm.
- IT staff time.
- Local meals (i.e. non-travel meals).
- Unnecessary attendance at depositions, court appearances, trials, etc.

## ANNEX 3 – Administrative Work

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| Assigning tasks to and supervision of firm personnel |
| Project coordination |
| File opening and closing tasks, including preparing documents for storage and shipping |
| Performing and resolving conflict checks |
| Training and education of firm personnel, including document review platforms |
| Conducting file 'status' reviews |
| Diarising meetings, updating deadlines |
| Attending training seminars |
| Transferring a matter from one firm, or an office of a firm, to another |
| Invoice or audit report preparation and review; responding to feedback on invoices |
| Filing documents with a court or regulatory agency (including electronic filing) |
| Scheduling conferences, meetings or other events, or making travel arrangements |
| Routine photocopying, collating, filing, faxing or binding, creating folders or binders, indexing, word processing, printing |
| Retrieving, assembling or searching for documents; uploading or downloading from, or maintaining a document database |
| Proofreading and document transcription |
| Time spent preparing, managing and/or entering matter budgets and accruals in Legal Tracker (please see more information on the Legal Tracker in **Annex 4**). |
| Time spent entering matter profile data, status reports, events and/or documents in Legal Tracker. |

# Annex 4: Legal Tracker Requirements

Entain's Legal Tracker ("**Legal Tracker**") is the platform through which Entain manages the receipt and processing of invoices from outside counsel, and related providers of legal support and services (collectively, "**Legal Service Providers**"). This Annex 4 outlines the specific Legal Tracker billing process requirements ("**Requirements**").

## 1. Billing Requirements

### 1.1 Firm Profile and Lead System Administrator

It is your responsibility to maintain and update a firm profile in Entain's Legal Tracker. You must designate someone to be your firm's administrative lead ("**Lead System Administrator**" or "**LSA**") for the purpose of creating users and to assist with carrying out these Requirements and to ensure that the LSA is always up to date.

- **Contact for Questions:** Your LSA should serve as the main point of contact for any questions regarding Legal Tracker.
- **Training**: We may be able to facilitate training for Entain's Legal Tracker, where necessary and as requested by you.

### 1.2 Immediate Notification

If you have been asked to provide legal services by somebody outside our Governance function (which includes the legal, cosec and regulatory teams), you should immediately inform your contact within the Governance function or our Tracker Coordinator, Gill Ord (Gillian.Ord@entaingroup.com), for instructions on how to proceed. This could include, for example, instructions from the Entain tax or finance departments.

## 2. Billing Process

### 2.1 LEDES Format Requirements

- All invoices should be submitted in the Legal Electronic Data Exchange Standard ("**LEDES**"); specifically, the LEDES 1998B, LEDES BI, LEDES 1998BI v.2, or LEDES XML formats.
- If your current billing software does not support LEDES format, you can use the Legal Tracker LEDES Generator to create and post LEDES 1998BI formatted invoices directly in Legal Tracker.
- Without prior approval, non-LEDES invoices may be rejected. If you are unable to submit invoices in the LEDES format through your time and billing system or through the Legal Tracker LEDES Generator, or if the LEDES format does not comply with jurisdictional requirements, please contact our Tracker Coordinator.

### 2.2 Invoice Submission Timeline

Invoices should be posted in Legal Tracker in accordance with your payment terms.

### 2.3 Invoices in Advance

Where there is no prior approval from our Tracker Coordinator, we may also reject invoices submitted in advance of performing services where the contents of that invoice are not in compliance with the requirements of this Directive. Please contact our Tracker Coordinator prior to submitting invoices in advance of providing services.

### 2.4 Reposting Rejected and Disputed Invoices

Notification of a rejected/disputed invoice will be provided to the person who posted the invoice within 30 days of the invoice having been posted.

- For **rejected** invoices: you should repost the amended invoice with the same invoice number as the previously rejected invoice to Legal Tracker.
- For **disputed** invoices: you should make any necessary changes or comments and then repost the same invoice number to Legal Tracker.

## 3. Invoice Requirements

### 3.1 Time Entry Requirements

**Time Entry Increments:** Time entries should be submitted in 1/10th (.10) hour increments.

**Block Billing:** We do not accept invoices containing block billing unless otherwise negotiated as part of an alternative fee arrangement ("**Alternative Fee Arrangement**" or "**AFA**"). Block billing is defined as combining multiple distinct activities in one description of services and not designating the amount of time devoted to each activity OR combining activities related to multiple task codes within one task code.

### 3.2 Matter-Specific Invoices

Each matter should be billed with a single invoice, except where an Alternative Fee Arrangement specifies a different billing method. We may reject invoices containing fees and/or expenses for multiple matters. If you are unable to locate the appropriate matter to invoice in Legal Tracker, contact the lead in-house counsel you are working with to request creation of the matter. You should not begin work on a matter unless you have received notification of the Tracker matter number to which you should post your invoice.

### 3.3 Task and Expense

- For all invoice formats, individual fee line items should include the standard UTBMS task codes (or any custom task codes we have provided to you) required for the specific matter being invoiced. Individual expense line items should include the standard UTBMS expense codes. You can find matter requirements for task codes under the “Matter #s” and “Post Invoices” tabs for billing in Legal Tracker. We may reject or reduce line items for failure to include required task or expense codes.
- The Legal Tracker LEDES Generator includes the required task and expense codes and can be used if your time and billing system cannot provide those required.

## 4. Timekeepers and Timekeeper Rates

### 4.1 Timekeeper ID Structure

Please apply the following general principles to the timekeeper ID structure:

- **Consistency**: The timekeeper ID structure should be consistent year-to-year.
- **Advance Notice**: Provide 60 days' advance notice for any changes to the timekeeper ID structure or rates and submit a new rate sheet with updated IDs for approval.
- **Name Consistency**: The name for each timekeeper ID should remain the same unless there is a legal name change.

### 4.2 New Timekeeper Hourly Rate Approval

Please apply the following general principles to timekeeper rates:

- **Rate Sheet Submission**: Submit default and matter-specific negotiated hourly rates for all new timekeepers through a rate sheet in Legal Tracker for review and approval before invoicing.
- **Billing**: Timekeepers should be billed at the effective rate approved on the rate sheet.
- **How to view rates**: Approved effective rates can be viewed in the Billing section of Legal Tracker or by running the pre-configured Timekeeper Rates report.

- **Rejection Criteria**: Invoices with unapproved timekeepers or rates may be rejected. Please re-submit any rejected invoices once you have rate sheet approval.
- **Required Information**:
  - Timekeeper name
  - Timekeeper ID
  - Base rate (standard hourly rate excluding discounts)
  - Effective rate (negotiated rate including any discounts)
  - Timekeeper currency (must match the currency used to invoice the matter)
  - Timekeeper postal code
  - Timekeeper country
  - Timekeeper state/province
  - Timekeeper classification (accepted classifications are appended to these Requirements)
  - Timekeeper years of experience

### 4.3 Timekeeper Rate Changes

**Frequency**: Rate increases, including step-level or promotional increases, are allowed no more than once per year.
**Submission**: Submit default and matter-specific negotiated hourly timekeeper rate changes through a rate sheet in Legal Tracker.

### 4.4 Timekeeper Staffing Requirements

**Importance:** Adequate staffing is crucial for the success of a matter.

**Staffing Plan:** The designated person who is managing a matter on behalf of the law firm (the "**Lead Outside Counsel**") should communicate and receive approval for a timekeeper staffing plan for each matter, especially for matters with budgets.

**Monitoring:** The Lead Outside Counsel should monitor and manage the efficiency, effectiveness, and quality of the work product provided.

## 5. Expenses and Travel

### 5.1 UTBMS Expense Codes

You should use the [E or X] UTBMS expense code set when submitting expenses in Legal Tracker. Expenses should be classified under the appropriate UTBMS expense code. Unless otherwise approved in advance of invoicing, you should not submit expenses under [E124 or X999].

### 5.2 Alternative Fee Arrangements (AFAs)

**Introduction to AFAs:** We strongly encourage the use of AFAs, such as fixed fees, for compensation on our matters whenever practical. Adequately tailored AFAs help both parties focus on achieving desired results and outcomes.

**Simplifying Billing Provisions:** When proposing AFAs, please liaise with our Group Legal Team Manager to keep the billing provisions as simple as possible. This simplicity allows for easy monitoring through Legal Tracker.

**Guidance and Support:** If you have any questions about structuring a particular AFA for easy billing through Legal Tracker, please contact our Tracker Coordinator for invoicing guidance.

### 5.3 Hourly Fee Arrangements

**When AFAs Are Not Possible:** In cases where an AFA is not feasible and billing must be on an hourly rate basis, please ensure that the hourly rates you submit are net of the discount you provide.

**Net Rates:**

- Submit the **effective rate** on your rate sheet.
- **Avoid invoice-level adjustments** for discounts.

### 5.4 Discount Arrangements

- **Tiered Volume Discount Arrangements** If you have negotiated a tiered volume discount arrangement (discount based on annual spend), please contact our Tracker Coordinator for specific instructions on how to submit your invoices.

## 6. International Invoicing and Tax

### 6.1 Submitting Invoices with Taxes

Invoices containing taxes must be submitted in **LEDES 1998BI (international) format** to ensure proper accounting and tax tracking compliance. Invoices in LEDES 1998B (non-international) format, including those using expense code E124 for taxes, may be rejected. Use the LEDES Generator in Legal Tracker to create a LEDES 1998BI invoice. If you encounter issues, contact our Tracker Coordinator.

### 6.2 Specifying Tax Types

When charging tax, use one of the following Legal Tracker supported tax types: Sales, VAT, HST, GST, PST, QST, or Withholding. Ensure your LEDES 1998BI invoice specifies one of these supported tax types. You may need to coordinate with your time and billing software provider. If your invoice requires a tax type not listed, contact our Tracker Coordinator before using the "Other" tax type, as invoices with this type may be rejected. Legal Tracker will specify any required tax types when posting your invoice to a matter.

### 6.3 Firm Office Profiles

Each office profile under your firm in Legal Tracker should include your appropriate tax identification number for each applicable tax type. This number should match the identification number in your LEDES 1998BI invoice (field: LAW_FIRM_ID). Failure to match these numbers may result in a rejected invoice.

### 6.4 Client Tax ID

Correctly populate the tax identification number for the entity you are invoicing in the LEDES 1998BI invoice (field: CLIENT_TAX_ID).

### 6.5 Billed to Entity

Ensure the entity you are invoicing is correctly populated in your LEDES 1998BI invoice (fields: CLIENT_NAME, CLIENT_ADDRESS_1, CLIENT_ADDRESS_2, CLIENT_CITY, CLIENT_STATEorREGION, CLIENT_POSTCODE, CLIENT_COUNTRY). If using the Legal Tracker LEDES Generator, the correct entity is automatically populated in the invoice header information and referenced at the end of the matter profile.

## 7. Budgets and Unbilled Amounts (Accruals)

### 7.1 Submission Requirements

When required, submit a budget for each matter in Legal Tracker. Our Group Legal Team Manager will determine whether to enter a fiscal year or phased budget.

### 7.2 Budget Entry

- Enter budgets by your Lead Outside Counsel assigned to the matter.

- Exclude projected taxes from budget amounts.
- Legal Tracker may notify you to review budgets before the end of the fiscal year.
- Invoices may be held until a budget is received.

### 7.3 Delegation

Your Lead Outside Counsel can assign a delegate to submit budgets in Legal Tracker.

### 7.4 Unbilled Amount Submissions

Please apply the following general principles to unbilled amount submissions:

- **Quarterly Submissions:** If required, submit unbilled amounts in Legal Tracker on a quarterly basis.
- **What to Include:** Unbilled amounts should include estimates of all fees, expenses, and taxes not previously invoiced in Legal Tracker, including amounts for prior fiscal years.
- **Submission Deadlines:**
  - Enter unbilled amounts for each required matter.
  - Please meet the deadlines set forth in the Legal Tracker calendar of events.
  - Legal Tracker will notify users with billing and/or firm administration system access of matters requiring unbilled amounts and submission deadlines.
- **Bulk Uploads:** Unbilled amounts may be uploaded in bulk for all required matters.
- **Zero Entries:** If a matter has no unbilled amounts, enter a zero.
- **Errors and Updates:** If you have unbilled amounts for a matter not created in Legal Tracker or discover an error or material update after the input deadline, contact our Tracker Coordinator immediately.

## 8. Matter Management

### 8.1 Lead Outside Counsel Responsibility

Matter management tasks in Legal Tracker are the responsibility of your Lead Outside Counsel assigned to the matter. Your Lead Outside Counsel can assign a delegate to provide the information in Legal Tracker.

### 8.2 Matter Profile Data

**Required Information:** Your Lead Outside Counsel may receive a notification to enter information for a matter profile in Legal Tracker. Required fields are indicated with a red asterisk to the left of each data field on the matter profile screen.

**Invoice Hold:** Legal Tracker may place a hold on posting invoices to the matter until the required matter profile information is provided.

## 9. Events

### 9.1 Notification Tool

While Legal Tracker is not a replacement for any internal legal docketing systems you may use, it can be used to notify your Entain Contact of important upcoming deadlines and/or milestones. Please agree with your Entain Contact if you wish to use Legal Tracker as a notification tool.

### 9.2 Access and Notifications

- Restrict access to entries to the appropriate setting.
- Select "Yes" for email notifications and choose to send emails immediately, 7 days in advance of the event, and on the day of the event.
- Include "All Company Participants" as recipients to ensure adequate notifications are received.

## 10. General Provisions

### 10.1 Additional Matter Requirements

Specific Legal Tracker requirements in addition to those outlined here may be necessary when working on litigation and/or intellectual property matters. Please contact our Group Legal Team Manager or Entain Contact to determine if any such additional requirements are necessary.

### 10.2 Opening Matters in Legal Tracker

- **Access Limitations:** You will not be able to open matters in Legal Tracker.
- **Procedure for opening New Matters:**
  - If you have an invoice to post and cannot locate the matter in Legal Tracker, contact your Entain Contact who asked you to provide services for the matter or our Group Legal Team Manager.
  - Your Lead Outside Counsel selected for the matter will receive notification when the matter has been opened, and then the matter will become visible in the Billing section of Legal Tracker.
  - If you have been asked to begin work on a matter and have not received notification of a matter being opened, please contact the person who authorised you to begin work.

## 11. Payment Terms

**Invoice Holds:** If an invoice is placed on hold for incomplete items in Legal Tracker, the invoice posting date will be the date the items are deemed complete by Legal Tracker.

**Re-posted Invoices:** A re-posted invoice will be paid net 45 days from the date the invoice is re-posted to Legal Tracker.

**Invoice Status:** The status of your invoices can be checked directly in Legal Tracker, either in the Billing section or with the Invoices tab within a specific matter.

**Payment Inquiries:** If, after checking Legal Tracker, you have not received payment shortly after the agreed payment term, please contact our Tracker Coordinator.

## 12. Legal Tracker Support

**Contact Information:** If you have any questions regarding these Requirements, your Lead System Administrator or designee should contact our Tracker Coordinator. Our Tracker Coordinator's email address is accessible at the bottom of every Legal Tracker page.

**Technical Difficulties:** If you are having technical difficulty generating or posting a LEDES invoice, click the Tracker Support link at the bottom of the Legal Tracker screen, or send an email to legaltracker-support@tr.com.

**Support Request Details:** When contacting the Legal Tracker support team, please include a detailed description of the help you would like and, when possible, also include screenshots that may assist the support team in responding to your inquiry.

**Callback Requests:** If you would like a member of the Legal Tracker support team to contact you, you may request a callback in your email.