

ENTAIN PLC (the Company)

TERMS OF REFERENCE OF THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) COMMITTEE (the Committee)

(Adopted by the Board of Directors on 16th December 2021)

The ESG 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 Environmental, Social and Governance (**ESG**) programme.
 - Oversee the effective management of the Company's ongoing relationship and engagement with a wide spectrum of stakeholders.
 - Monitor progress against internal key performance indicators and external ESG index results.

MEMBERSHIP

2. The Committee shall be appointed by the Board of Directors of the Company (the **Board**) and shall consist of not less than three members, a majority of whom shall be independent Directors.
3. The Chairman of the Committee shall be appointed by the Board and shall be an independent non-executive director of the Company. In the absence of the Chairman of the Committee at any particular meeting of the Committee, the remaining members present shall elect one of their number who is an independent non-executive director to chair the meeting.
4. The Company Secretary, or their nominee, shall be the Secretary of the Committee.
5. The Board shall determine all terms of appointment of members of the Committee. Appointments to the Committee shall be for a period of up to three years, which may be extended by the Board for two further three-year periods.



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

MEETINGS

7. A quorum shall be two members. 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.

8. Only members of the Committee shall have the right to attend Committee meetings. Other Directors, employees or advisers may attend on the invitation of the Committee.

9. The Committee shall meet not less than three times a year and at such other times as any member of the Committee may require.

10. The agenda of a meeting shall be determined by the Chairman of the Committee in consultation with the other members of the Committee.

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

12. The Secretary shall circulate the minutes of meetings of the Committee to all members of the Committee and to all other members of the Board.

13. The Committee Chair shall attend the Company's Annual General Meeting ("AGM") prepared to respond to any shareholder questions on the Committee's activities and responsibilities.

AUTHORITY

14. The Committee may seek any information it requires from any employee of the Company in order to perform its duties. All employees shall co-operate with any request made by the Committee.

15. The Committee may, at the Company's expense, obtain outside legal or other independent professional advice and secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.

DUTIES

16. 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 environmental, social and governance (**ESG**) policies.

17. In particular, the Committee shall consider the adequacy of the Group's ESG 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 performance against the Responsible Gambling remuneration metric;
- (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) diversity and inclusion in the workplace;
- (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) employment data for the Company, including but not limited to sickness rates, attrition and severance;
- (l) payments processing governance - including but not limited to the work of the Group Payment Processing Committee;
- (m) workforce engagement; and
- (n) agreeing and monitoring the Company's ESG metrics.

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

19. The Committee shall, in consultation with executive management, consider the appointment of third parties to advise on ESG policies and practices and / or audit the Company's ESG 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.

20. 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.

21. The Committee shall prepare an ESG report for inclusion in the Company's Annual Report and Accounts and oversee that any public disclosures on ESG made by the Group accurately reflect the Group's actual policies and processes.

OTHER MATTERS

The Committee shall:

22. Make whatever recommendations to the Board it deems appropriate on any area within its remit where it deems action is needed.

23. Conduct an annual review of its work, constitution and these terms of reference to ensure it is operating effectively and make recommendations to the Board for any changes it considers necessary.

24. Make these terms of reference available on the Company's corporate website.

25. Be aware of developments in and give due regard to applicable laws, regulations, codes, ESG standards and any other rules and guidance.

26. Organise appropriate training for any or all members of the Committee.

