

2024

Environmental, Social and Governance Report

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Introduction to the ESG Report

Driving forward our sustainability ambitions

This sustainability report presents our progress against key environmental, social and governance (ESG) commitments, as well as how we are navigating and capitalising on the associated risks and opportunities. Our approach is based on transparency towards our stakeholders, including investors, regulators, governments, suppliers, retailers and agents, players, employees, local communities and wider society.

Our vision is to be the leading global gaming entertainment company, lottery-led and renowned for our commitment to social responsibility, delivering a consistent, trusted, and entertaining experience for our players, whenever they're participating in lotteries, playing online games, or engaging with their local communities. In short, we believe that lotteries have the power to change lives. Playing the lottery offers not only entertainment and the possibility of a life-changing win, but also wider societal benefits.

We are committed to being a responsible business and consider an effective ESG strategy to be a prerequisite for success in our industry. We seek to embed the principles of ESG into daily operations, with our ESG framework ensuring we continue to drive progress, contributing to sustainable growth in the future.



PLAY

To lead in player safety
The Play pillar is built on safer play. We aspire to deliver the highest player protection standards in the industry and consider it at the heart of our purpose to protect underage and vulnerable individuals, investing in technology to detect harm before it occurs and promoting awareness of responsible gaming tools and support. We continue to develop new and novel approaches to player protection, such as the use of AI in detection tools, to set a standard for the wider industry and share best practice.



PLANET


To minimise environmental harm
The Planet pillar reflects our commitment to reducing environmental impact. In particular, we are focused on lowering CO₂ emissions in relation to our employees.

The framework is focused on four core pillars – Play, Partner, People and Planet – with Governance & Compliance forming the foundation of how we operate our business with integrity and adopt governance policies that promote the thoughtful and independent representation of our stakeholder interests.



PEOPLE

To create opportunities for all
The People pillar focuses on employees, who are our number one asset. We are committed to empowering and motivating our employees, and we place a high premium on attracting and retaining talented individuals, by seeking to ensure their well-being and job satisfaction. Our unified Allwyn culture also continues to evolve, preserving and building upon the distinct local identities and expertise of our teams in our markets.



GOVERNANCE

Acting with integrity and transparency
In addition to our four strategic pillars, we are committed to operating our business with integrity and adopting governance policies that promote the thoughtful and independent representation of our Stakeholder interests.

Our top priority will always be player safety, and we work hard to promote responsible gaming in all aspects of our business.



PARTNER

To change lives for the better
The Partner pillar is based on support for partners that create social value across culture, sport, healthcare, inclusion and more. Moreover, our partnerships often enhance the other pillars of our ESG strategy. For example, partnerships offering volunteering opportunities for our employees also help to make us a more inclusive business.

Introduction to the ESG Report continued

Achievements in 2024

In 2024, we continued to make significant progress in further developing and refining our approach to ESG. We conducted a double materiality assessment (DMA), which aimed to identify significant impacts, risks, and opportunities, as well as relevant ESG topics. We also expanded our CO₂ emissions measurement to include Scope 3 emissions for the entire Group for the first time. In addition, we defined the KPIs for our Planet pillar according to the European Sustainability Reporting Standards definitions, which will help monitor our progress towards achieving our sustainability objectives.

As a multi-national company, we also closely monitored regulatory sustainability requirements in each of our markets to integrate them into our ESG governance framework and internal policies. This included evaluating alignment with the EU Taxonomy and calculating the corresponding KPIs, reviewing our supply chain due diligence practices, and launching a climate risk assessment.



Basis for preparation

General basis for preparation of sustainability statements

This ESG Report ("Report") has been prepared by Allwyn International AG. It covers the period 1 January 2024 to 31 December 2024 and the consolidation scope is aligned with that of its Financial Statements, covering the parent company Allwyn International AG and its subsidiaries and equity method investees (the "Group", "Allwyn", "Company", "we", "our" or "us").

Although the Corporate Sustainability Reporting Directive (CSRD) is not mandatory for Allwyn, we have prepared the Sustainability Report ("Report") for 2024 in preparation for reporting under the European Sustainability Reporting Standards (ESRS) issued by the European Financial Reporting Advisory Group (EFRAG) as adopted by the EU, and the disclosure requirements related to Article 8 of the EU Taxonomy and underlying delegated acts. Although the Report references the ESRS, it has been adjusted in structure and terminology as part of our progress towards meeting CSRD requirements. In Greece and Cyprus, our subsidiary OPAP S.A. prepared sustainability information in accordance with CSRD requirements as it is in scope for mandatory reporting for 2024. No other subsidiaries are within scope for the preparation of sustainability information in accordance with CSRD for 2024.

Operations sold or demerged during the year are excluded, unless specified. We follow the ESRS topical standards in terms of metrics and value chain data boundaries.

The Report encompasses the Group's own operations, preceding (suppliers) and subsequent (players) segments of the value chain. It also incorporates value chain information related to the Group's direct and indirect business relationships, where the Group has significant impact and has identified potentially material risks and opportunities. Information and data disclosed about specific impacts, risks, and opportunities may be limited to certain companies of the Group, groups of employees, activities, and products, based on the results of the DMA. Where applicable, this is disclosed in the relevant section of the material topic. The selected financial information in the Report has been derived from the [Group Financial Statements](#), which are prepared in accordance with IFRS. This report is not subject to an external audit.



Disclosures in relation to specific circumstances

Disclosures from other legislation or sustainability reporting standards

This report contains disclosure related to Article 964 of the Swiss Code of Obligations (CO) in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour.

Sources of estimation and outcome uncertainty

Certain value chain information is omitted where data with a satisfactory level of integrity was unavailable at the time of reporting, as permitted by ESRS provisions.

The Group's DMA was conducted using data available at the time of the assessment. Performance metrics assessing the Group's impacts, risks, and opportunities were prepared based on data available at the time of reporting. The Group will continue to refine these metrics to ensure they adequately measure and represent the impacts, risks, and opportunities, and to improve alignment with the requirements in ESRS. In the future, improvements in data quality, coverage, and availability are expected, partially due to increased reporting and disclosure obligations.

Basis for preparation continued

The methodology for calculating and presenting sustainability metrics is detailed in the respective notes. Data is gathered from the Group's operational units, utilising local management systems, and typically originates from process data systems calculations, and purchasing data. Controls are implemented to ensure the completeness and accuracy of the reported information. Nevertheless, the absence of universally accepted reporting standards and practices for certain data, coupled with the scope of the sustainability statement, may introduce uncertainties into this information. We regularly reassess our use of estimates and judgements based on experience, developments in ESG reporting, and various other factors.

All greenhouse gas data points (GHG scope 1-3) are reported in accordance with the Greenhouse Gas Protocol. Assessments and estimates are used for reporting certain data points, such as Scope 3 emissions. The presentation of GHG emissions is subject to a high level of measurement uncertainty due to limitations in methodologies and data, including reliance on third-party data.

Measurement basis

The accounting policies have been applied consistently for the sustainability figures for the financial year. They provide information about inputs and methods of calculation used to produce estimates or approximations.

Time horizons

The Group assesses its material impacts, risks, and opportunities over the short, medium, and long term. Sustainability topics require forward-looking reporting beyond annual financial reports. For this Sustainability Statement, the time horizons are: Short term: 1 year; Medium term: 1 to 5 years; and Long term: more than 5 years. These definitions align with ESRS 1 guidelines.

This Report contains "forward-looking statements" within the meaning of the securities laws of certain jurisdictions. In some cases, these forward-looking statements can be identified by the use of forward-looking terminology, including the words "believes," "estimates," "anticipates," "expects," "intends," "may," "will," "plans," "continue," "ongoing," "potential," "predict," "project," "target," "seek" or "should", or, in each case, their negative or other variations or comparable terminology or by discussions of strategies, plans, objectives, targets, goals, future events or intentions.

These forward-looking statements include all matters that are not historical facts. They appear in a number of places throughout this Report and include statements regarding our intentions, beliefs or current expectations concerning, among other things, results of the Group's operations, strategies and the industry in which the Group operates. By their nature, forward-looking statements involve known and unknown risks and uncertainties because they relate to events and depend on circumstances that may or may not occur in the future.

Forward-looking statements are not guarantees of future performance. You should not place undue reliance on these forward-looking statements. Any forward-looking statements are only made as of the date of this Report and the Group does not intend, and does not assume any obligation, to update forward-looking statements set forth in this Report.



Governance

Governance bodies

High standards of governance, compliance, and risk management underpin everything we do, including all pillars set out in this Report. Our Board of Directors (“the Board”) has ultimate accountability for the Company’s governance. The Board oversees and provides constructive challenge to the Company’s executive management team. The Board approves our strategies and policies, including those related to sustainability matters. This also includes areas related to corporate governance, including approval and oversight of the Group’s Code of Conduct [\[more information in chapter G1\]](#). Management is responsible for conducting the Group’s operations in accordance with the Board’s mandates, addressing our environmental, social, and community impacts, and managing related risks and opportunities.

The Board comprises six members, one of whom is female, resulting in a 17%/83% female-to-male ratio. The Management team consists of nine members, including two women, representing a 22%/78% female-to-male split. Two members of the Board are considered independent, and five of the six members are non-executive. There is no representation of employees on the Board.

To ensure effective management of impacts, risks and opportunities, specific roles and responsibilities have been incorporated into our ESG governance framework. As part of the approval of the Group’s DMA based on the ESRS carried out in 2024, the Board was informed of all identified material impacts, risks, and opportunities (IROs) for this reporting period (see details in the section Significant Impacts, Risks, and Opportunities and their Relationship with Strategy and Business Model), together with the planned next steps for how to address these in the Group ESG strategy.

Besides overseeing the identification of significant impacts, risks and opportunities in compliance with reporting requirements, the Board also supervises the implementation of managing these significant impacts, risks and opportunities, especially when they affect the company’s strategy or concern risk and compliance issues, including processes related to decision-making on significant transactions. The Board is regularly updated on sustainability matters as part of overall reporting at quarterly meetings, and additionally on an ad-hoc basis when necessary, including information about the Group’s overall sustainability efforts.



Governance continued

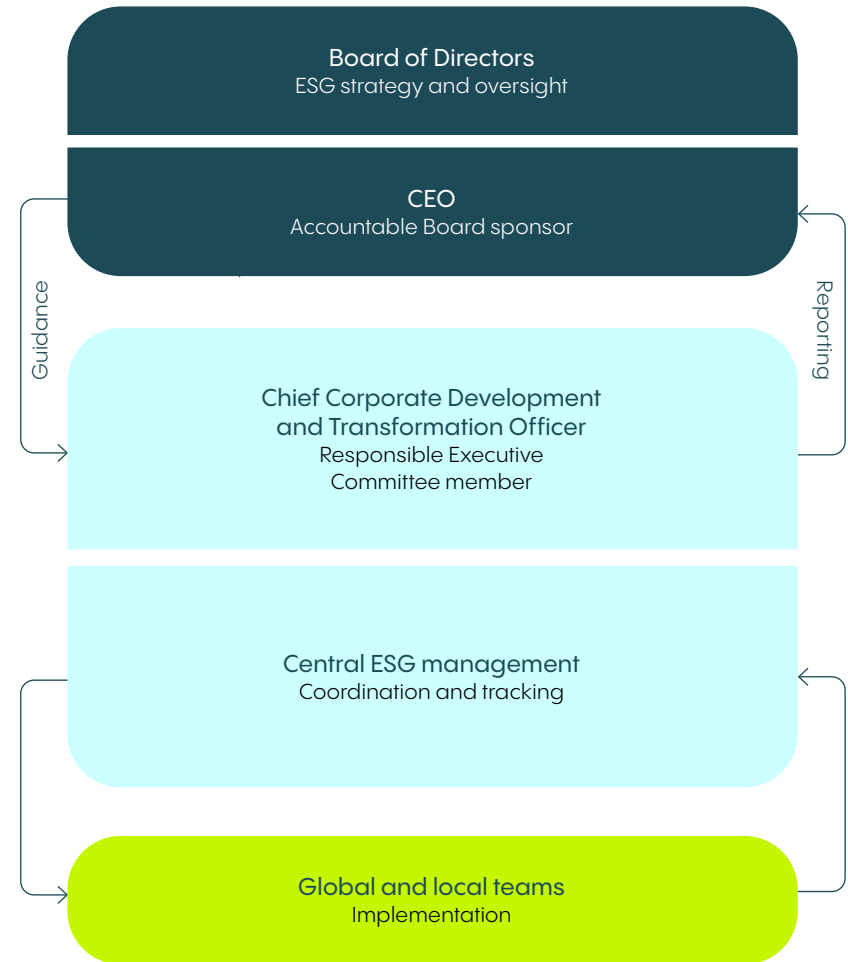
The CEO of Allwyn serves as the accountable ESG Board sponsor and is regularly updated on the latest developments by our Chief Corporate Development and Transformation Officer. This Officer is responsible for leading the sustainability agenda and functions as the Group's ESG coordinator, managing the Central ESG management team. The Central ESG management team plans and monitors initiatives related to significant impacts, risks and opportunities within the Group. If managing impacts, risks and opportunities does not require separate project or programme oversight, decisions are made within existing governance and decision-making bodies. This approach integrates the management of impacts, risks, and opportunities into existing business processes whenever possible.

The Board ensures that it possesses the required knowledge, skills, and experience to manage and oversee the Group effectively, including from other or previous professional experience, as well as academic qualifications. The Board is responsible for understanding the business and its main risks, including sustainability. The Board regularly reviews its composition and suitability, focusing on the qualifications and experience necessary for the Group to achieve its strategic goals and priorities.

To prepare for meeting various ESG obligations and to ensure access to required expertise and skills, the Board approved engaging external advisors and providing training for employees involved in the sustainability agenda. Individuals managing sustainability-related impacts, risks, and opportunities were selected based on their expertise and understanding of the matter.

The Group does not currently have incentive schemes or remuneration policies related to sustainability matters for the Board or management.

ESG Governance Framework



Governance continued

Risk management and internal controls over sustainability reporting

Our approach centres on our Risk Management Framework, which is designed to identify, document, monitor, and manage risks at Allwyn International and across Group functions, as well as across markets.

It is implemented throughout the Group via both top-down and bottom-up approaches simultaneously. The Risk Management Framework articulated in the Risk Management Policy comprises a range of core elements that collectively ensure that the risks we are exposed to are effectively identified, measured, assessed, managed, and reported upon.

The Group Risk Management Function meets regularly with the heads of risk for each market. This ensures that risk management practices are effectively communicated, feedback is provided as necessary, and escalations are managed according to the organisation's risk appetite and tolerance metrics. The Risk Management Function has developed a Risk Taxonomy, which helps in systematically defining, classifying, measuring, and understanding the types of risks faced or potentially faced by the Group, including sustainability-related risks. During 2025, we plan to further strengthen the integration of ESG into a number of its risk management processes.

Risk categories relevant to this report include:

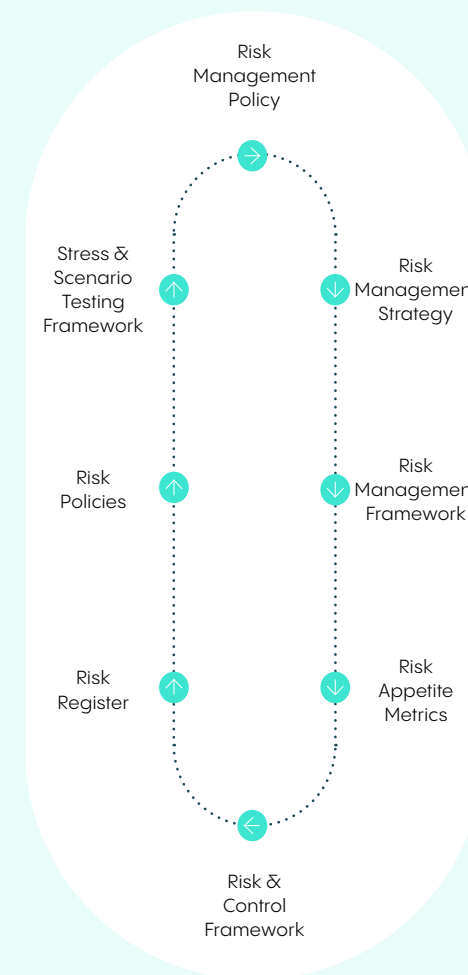
- Cyber & Information security;
- Employment practices
- ESG
- Financial risk, including tax risk
- People
- Regulatory & compliance
- Responsible gaming
- Work and safety.

The compliance and risk management functions each independently report to the Audit Committee on governance, compliance, and risk management matters, all of which include ESG issues. This fosters transparency and allows for the identification and mitigation of potential issues. The Audit Committee assists the Board in fulfilling its oversight responsibilities, including reviews of financial reports and providing recommendations for improvements. When required, it will also oversee the sustainability reporting process.

The 2024 Report serves as a preparatory step for mandatory reporting. The Group is aligning its sustainability reporting control environment with established processes for financial and risk reporting, enhancing internal controls and engaging an external auditor to consult on the process. Identified risks relating to sustainability reporting for 2024 primarily concern the data reported for the value chain, as the Group does not have operational control over this, and the manual data collection and consolidation process as these are prone to risks of misstatements and errors (intentional and non-intentional).

At the Group level, as we do not have financial performance incentives or financial instruments linked to sustainability indicators, potential exposure to fraud risk is significantly reduced.

We are in the process of preparing to implement software that will enable greater control over data collection and the reporting process, which will also involve integrating control mechanisms for the preparation of future reports.



Strategy

Business model

The principal activity of the Group is the operation of lotteries and other similar games in accordance with applicable legislation, i.e. the operation of numerical and instant lotteries, iGaming, casinos, sports and odds betting and other similar games. In addition to lottery and other gaming activities, the Group also engages in certain non-lottery business activities through its points of sale and terminals and provides certain lottery and other gaming technology and content to third parties. A significant part of the business of the Group and its business strategy is realised through its participation in its joint ventures and associates. They are therefore considered to represent an integral part of the Group's operations.

The Group operates lotteries in multiple European countries, including in Austria, the Czech Republic, Greece and Cyprus, Italy, and the United Kingdom, and the Illinois lottery under a private management agreement in the United States. It supplies e-Instant games to lotteries globally, with a particular focus on North America (for more detail see page 4 of Annual report and accounts 2024).



	Austria	Czech Republic	Greece and Cyprus	United Kingdom	North America, Technology and Content	Corporate and other	Elimination of intragroup revenues*	Consolidated revenue
2024								
Revenue from gaming activities (GGR)								
Numerical Lotteries	662.6	255.3	774.9	2,878.8	–	2.8	–	4,574.4
Instant Lotteries	94.5	95.3	105.1	1,136.8	–	1.0	–	1,432.7
Sports Betting	21.9	7.1	746.2	–	–	–	–	775.2
iGaming	240.3	161.8	325.3	–	–	–	–	727.4
VLTs and Casinos	572.9	–	344.7	–	–	–	–	917.6
Total Revenue from gaming activities (GGR)	1,592.2	519.5	2,296.2	4,015.6	–	3.8	–	8,427.3
Revenue from non-gaming activities								
Private management services	–	–	–	–	172.4	–	–	172.4
Mobile phone top-up services	–	3.1	53.8	–	–	–	–	56.9
Non-gaming revenue from casinos	53.6	–	–	–	–	–	–	53.6
Technology and content services	–	–	–	–	18.7	–	(0.5)	18.2
Other non-gaming revenue	4.8	8.7	52.4	–	17.7	3.4	(20.8)	66.2
Total non-gaming revenue	58.4	11.8	106.2	–	208.8	3.4	(21.3)	367.3
Total Revenue	1,650.6	531.3	2,402.4	4,015.6	208.8	7.2	(21.3)	8,794.6

* "Elimination of intragroup revenues" represents the elimination of intragroup revenues, mainly consisting of technology and content services.

** Reported under value chain

Strategy continued



We operate a B2C lottery model, ensuring stakeholder satisfaction while prioritising responsible gaming and player safety. We aim to deliver the best user experiences by applying best practices from our international operations and leveraging technology and in-house content to innovate and differentiate our offerings for the benefit of all stakeholders.

Our strategic goal is to be the operator of choice for governments, regulators, players and other stakeholders, delivering responsible growth and value creation.

We have a proven track record of making lotteries larger, better and safer, and driving returns to good causes and governments, reinforcing the confidence of stakeholders and making us a trusted partner. These factors, together with our approach to responsible gaming as a guiding principle, represent a significant benefit in renewal processes and are a prerequisite for success in new licence tenders or privatisations.

Our ESG credentials are exemplified by our highest certification in responsible gaming, with all markets and equity method investees operating lotteries having a WLA Level 4 Responsible Gaming Certification*. This is the highest level of responsible gaming certification issued by the World Lottery Association ("WLA").

Our Responsible gaming strategy for 2025 will be focused on developing Allwyn best practices in responsible gaming across all markets. A key area for the strategy will be further developing our digital capabilities within player protection, such as the use of AI and detection tools, in addition to creating new approaches to player education. Fundamentally, our approach continues to be governed by our responsible gaming principles.

We also have a strong track record of Corporate Social Responsibility (CSR) activities and are committed to supporting and giving back to the local communities where we operate. Through our games, partnerships and initiatives, we aim to make a positive impact, fostering a sense of togetherness and shared purpose.

Our employees are our number one asset, and we place a high premium on attracting and retaining talented, empowered, diverse staff and ensuring their well-being and job satisfaction. To that end, we strive to offer competitive salaries and benefits, opportunities for career development, a safe and attractive workplace and freedom from discrimination in any form. Globally, the business was comprised of more than 8,000 employees in 2024.

Our value chain encompasses all key activities—from sourcing gaming materials and IT services to operating and marketing lottery games—that enable us to deliver responsible gaming experiences to customers while engaging with our broader social and regulatory environment. We integrate responsible gaming practices into the full customer journey operationally, from the design of products and marketing practices to the ongoing support provided to players, including signposting to tools and specialised resources.

* OPAP Greece only in Greece and Cyprus segment.

Strategy continued

Value chain



Our value chain encompasses all key activities from sourcing gaming materials and IT services to operating and marketing lottery games that enable us to deliver responsible gaming experiences to customers while engaging with our broader social and regulatory environment. We integrate responsible gaming practices into the full customer journey operationally, from the design of products and marketing practices to the ongoing support provided to players, including signposting to tools and specialised resources.

Strategy continued

Interests and views of stakeholders

The stakeholders that the Group has identified as key affected stakeholders from an ESG perspective are players, employees, society and local communities, retailers and agents and suppliers, while governments, regulators and investors are viewed as interested.








Stakeholder engagement includes dialogue, regular players and employee surveys and communication, and transparent reporting to all stakeholders.

The table provides an overview of key stakeholders, engagement methods, and purposes of the engagement.

The Group leveraged insights derived from ongoing stakeholder dialogues, conducted within the framework of due diligence while evaluating the materiality of impacts, risks and opportunities (refer to the [General disclosures](#) – Description of procedures for identifying and assessing significant impacts, risks and opportunities.)

At present, the Group does not foresee any changes to its strategy or business model as a result of stakeholder engagement outcomes.

Stakeholder engagement overview

	 Players	 Employees	 Retailers and agents	 Suppliers	 Society and local communities	 Investors	 Regulators
Engagement methods	<ul style="list-style-type: none"> Awareness campaigns Social media channels Press releases / media articles Satisfaction surveys Communication in stores 	<ul style="list-style-type: none"> Regular communication through emails and digital platforms Direct interactions Regular surveys Ongoing performance and development dialogues 	<ul style="list-style-type: none"> One-to-one meetings Awareness campaigns Satisfaction surveys 	<ul style="list-style-type: none"> Relationship management and contract agreements Various check-ins during the supplier life cycle, including risk assessment Regular supplier performance reviews 	<ul style="list-style-type: none"> Awareness campaigns Special events and collaborations Direct meetings and other dialogue settings 	<ul style="list-style-type: none"> Results presentations Reports and updates 	<ul style="list-style-type: none"> Direct meetings and other dialogue settings Memberships in trade and industry organisations
Purposes	<ul style="list-style-type: none"> Promote our products and offerings Raise awareness of responsible gaming Ensure player satisfaction 	<ul style="list-style-type: none"> Gauge engagement Address concerns Identify areas for improvement 	<ul style="list-style-type: none"> Gauge satisfaction Address concerns Identify areas for improvement 	<ul style="list-style-type: none"> Build long-lasting partnerships Identify and address risks 	<ul style="list-style-type: none"> Enhance collaboration with local community and non-profits Identify actionable strategies with local community and non-profits 	<ul style="list-style-type: none"> Deliver updates on strategy and performance Transparency 	<ul style="list-style-type: none"> Compliance Promotion of social contribution Shape the regulatory framework for the lottery industry Transparency

Strategy continued

Own workforce

Our workforce is one of our most important stakeholders. We want to ensure that their opinions and comments are heard and respected. We operate an intranet platform ANNA (Allwyn Networking, News, and Administration), where colleagues can share ideas and best practices, and where we share all the latest news from across the Group, including projects, events and surveys.

Across the entire group, processes are established in all markets to engage with our workforce. These include meetings with the HR department, smaller internal surveys among employees, and meetings between employee representatives and management representatives. Based on the feedback, themes for future development are identified.

All activities are conducted in accordance with applicable laws and customs of the respective markets.

Consumers and end users (players)

In order for us to effectively consider the opinions and perspectives of its players, a regular dialogue with stakeholders is established in each of our markets.

We actively collaborate with various groups that significantly influence our operations and player safety in these areas. These stakeholders include employees who are directly involved in the daily operations and processes of responsible gaming and retailers and agents who distribute our products.

We also regularly collaborate with regulatory authorities that oversee compliance with laws and regulations, as well as governments, administrative and self-governing bodies that influence the legislative framework and support responsible gaming. Equally important partners are non-profit organisations, addiction treatment facilities, other companies, healthcare facilities and universities, which are involved in the prevention and treatment of addiction, research, and education.

We share best practices with competitors and inform both the general and professional public about the principles of responsible gaming and their importance. This dialogue allows us not only to comply with laws and regulations, but also to actively contribute to the protection of players and vulnerable groups. The outcomes of the aforementioned collaboration and dialogues with our stakeholders are reflected in the strategies of individual markets. This ensures that the interests, views, and rights of our players are taken into account.



Our impacts, risks and opportunities

Material impacts, risks and opportunities and their interaction with strategy and business model

The DMA serves to identify the materiality of sustainability-related matters that may pose significant risks or opportunities for the Group. We believe the findings provide a fair view of our impacts, risks and opportunities, but this may change over time. Therefore, a review will follow each strategy period unless major changes occur.

We have identified both our environmental and societal impacts (impact materiality) and the sustainability-related risks we face (financial materiality). Five ESRS topical standards are material to our business. The environmental impacts and risks are primarily linked to our business relationships through purchasing goods and services, social impacts related to our own workforce, social investment, responsible gaming and governance related to our operations.

Based on the DMA, significant topics (in the granularity of subtopics and sub-subtopics) were identified, stemming from significant impacts, risks and opportunities. A summary of material topics is provided in the table on the following page.



Our impacts, risks and opportunities continued

The Group evaluated the results of the DMA and is already addressing most of the identified impacts, risks and opportunities within its existing business strategy, currently finding no need to develop a specific resilience strategy for the identified impacts, risks, and opportunities. It does not anticipate changes in its business strategy at this time but will continue to monitor, for example, the regulatory environment and adjust its plans accordingly.



Report chapter	ESG pillar linkage	ESRS topic standard	Sub-topic	Impact description	Page reference	
Environment	Planet	E1 Climate change	Climate change mitigation	Allwyn's Scope 1, 2 and 3 emissions	Page 22	
		E5 Circular economy	Resource inflows, including resource use	Resource use	Page 30	
Social	People	S1 Own workforce	Working conditions	Collective bargaining Work-life balance Health & Safety	Page 40	
			Equal treatment and opportunities	Diversity and gender equality Training and skills development	Page 41	
			Other work-related rights	Data protection	Page 43	
		S4 Consumers and end-users / Responsible gaming	Personal safety of consumers and/or end users	Player Health & Safety and Child protection (Player safety)	Page 48	
			Information-related impacts and Social inclusion for consumers and/or end-users	Quality information and Responsible marketing practices (Player safety)	Page 48	
			Information-related impacts for consumers and/or end users	Data protection	Page 51	
			Personal safety of consumers and/or end-users	Responsible gaming compliance risk	Page 52	
Governance	Governance and compliance	G1 Business conduct	Corporate culture	Business behaviour	Page 55	
			Corruption and bribery	Prevention and detection of corruption and bribery	Page 56	
			Cyber security (entity-specific)	Cyber security	Cyber attacks risk	Page 60
		Partner	Social investment (entity-specific)	Social investments	Contributing to the public good Sustainable business practices	Page 63

Our impacts, risks and opportunities continued

Description of the process to identify and assess material impacts, risks and opportunities

The Group conducted a DMA in 2024 based on the methodology described in the final version of the European Standard for Sustainability Reporting (ESRS), as contained in Commission-delegated regulation (EU) 2023/2272 supplementing Directive 2013/34/EU regarding sustainability reporting standards.

The sustainability matters considered in this assessment are those specified in the European Sustainability Reporting Standards (ESRS) as well as those specific for the Group.

Phase I: Understanding the Business Model and Value Chain

The first step in identifying and assessing material impacts, risks and opportunities involved mapping and understanding the Group’s business model and value chain. Resources and relationships across key activities were mapped to create a clearly defined scope for the DMA.

Identifying, assessing, and managing impacts, risks and opportunities required a comprehensive set of input parameters. The company used data from internal sources, such as performance metrics and employee and customer surveys, and external sources, such as sector statistics and regulatory requirements. The scope of the materiality assessment included all major activities and geographical regions in which the Group operates, as well as significant parts of the value chain.

Phase II: Identification of impacts, risks and opportunities

In the second phase, impacts, risks and opportunities were identified within the defined topics, sub-topics, and sub-sub-topics according to ESRS 1 supplement A/AR 16. Existing internal information, insights from external standards, and reporting frameworks such as GRI, EL Sustainability Guidelines databases such as ENCORE, and comparative analysis with companies in the sector that already report sustainability information were utilised to identify actual and potential impacts, risks and opportunities. The identification process also incorporated insights from existing due diligence systems, such as supplier audits, surveys, and feedback from internal and external stakeholders such as employees or investors, or documentation for reporting to regulatory bodies. This information was evaluated through interviews with internal experts and external consultants.

The Group focused on identifying its key activities and business relationships that could lead to an increased risk of adverse impacts. These areas mainly include purchase of goods and services, management of relationships with players, suppliers who have a significant share of expenses, employee management, and the Group’s governance. This approach considered the impacts arising either directly from the Group’s own activities or because of its business relationships. This process resulted in a comprehensive list of impacts, risks and opportunities, followed by validation for completeness.

Stakeholders involved in the process of identifying impacts, risks and opportunities mainly included experts in specific areas such as human resources, procurement, legal and compliance, with a comprehensive understanding and overview of the Group’s activities and business model. Furthermore, the inputs from other stakeholders were considered when identifying impacts, risks and opportunities. The topics and stakeholder engagement are detailed in the chapter Interests and Opinions of Stakeholders.

Our approach

PHASE I



Understanding the business model and value chain

PHASE II



Identifying IROs

PHASE III



IRO assessment

PHASE IV



Validation and approval

Our impacts, risks and opportunities continued

Phase III: Assessment of impacts, risks and opportunities

The assessment of impacts, risks and opportunities was conducted through the engagement of the key internal stakeholders and representatives across our markets and subsequently validated.

Identified actual and potential, positive or negative impacts were assessed on a scale from 1 to 5 in terms of their severity, extent, and irreversibility to determine their relative significance and likelihood. The assessment was based on available quantitative data from both internal and third-party sources, and qualitative inputs from meetings with internal and external stakeholders. Where relevant, specific local considerations were also taken into account. Information gathered in previous phases was used during the evaluation process. The assessment also included "silent" stakeholders, such as nature, through the results of third-party research. Impacts assessed with a level of "2.3 – Important" or higher were considered material and were identified and described as material impacts for the Group.

Financial risks and opportunities are derived not only from identified actual and potential impacts but also from climate risk analysis. The assessment includes potential impacts of future events on assets, performance, and value creation, as well as data on the impacts of past events. Past events are analysed through available financial data, while estimates of future events are based on best practices and available information, including data from financial institutions. The combination of the size of the financial effect and the likelihood of its occurrence defines financial significance.

Risks or opportunities assessed with a level of "3.0 – Important" or higher were considered material and were identified and described as material risks or opportunities for the Group.

As part of the process of identifying, assessing, and managing sustainability impacts and risks, the Group relied on its already established internal risk management system, including the monitoring of regulatory, business and financial risks associated with environmental and social issues and governance. Similarly, the process of identifying, evaluating, and managing opportunities is integrated into the overall management process. The Group will continue to monitor risks within the existing operational and financial risk monitoring process as part of the DMA process.

Identifying, assessing, and managing impacts, risks and opportunities requires a comprehensive set of input parameters. The company uses data from internal sources, such as performance metrics and employee and customer surveys, and external sources, such as sector statistics, including regulatory requirements. The scope of the materiality assessment includes all major activities and geographical regions in which the Group operates, as well as significant parts of the value chain.

The assessment covered all ESRS topics, including 'Pollution', 'Water', 'Biodiversity', and 'Workers in the value chain'. However, no impacts above the set threshold were identified. The Group has not conducted consultations with affected communities on immaterial topics.

Phase IV: Final validation and approval at higher levels

The consolidated overview of material impacts, risks and opportunities was reviewed and validated by the Central ESG team and submitted to our Board for approval.

The DMA according to ESRS requirements was conducted for the first time for the year 2024 and will be revised as required. Subsequent revision will occur only if there is a change in the Group's business model or a significant acquisition.

In preparing the first disclosures according to ESRS requirements, the Group assessed the requirements for individual data points with respect to the identified IRO and mapping.

The described approach was applied regardless of the thematic standard. Any thematic-specific approach to the identification and assessment of impacts, risks and opportunities is outlined below.



Our impacts, risks and opportunities continued

Climate-related impacts, risks and opportunities

As part of our materiality assessment, we reviewed data collected during our carbon footprint calculations and we took into account industry reports and recommendations, including the **EL Environmental Initiative**, which highlights monitoring and decreasing greenhouse gas emissions associated with gaming activities, including implementing sustainable practices (such as energy efficiency, renewable energy, etc.), and adopting policies that aim to lower the carbon footprint over time.

Climate risks can pose potential challenges for our operations, including increased energy costs, non-compliance with relevant environmental legislation and regulations, and potential damage to facilities due to extreme weather incidents, which could result in operational disruptions or reputational issues.

The Group assessed climate risks, analysing physical (chronic, acute) risks based on two IPCC climate scenarios: RCP4.5–SSP245 (moderate scenario with minimal climate policies) and RCP8.5–SSP585 (high emissions scenario). The analysis considered short-term, medium-term up to 2030, and long-term up to 2050 horizons. Climate risk analysis was conducted based on EU plan Net Zero 2050, which is part of the EU Green Deal. This plan is part of Regulation (EU) 2021/1119 establishing the framework for achieving climate neutrality.

As this is the first year that we are conducting climate risk assessment using the above-described methodology, the evaluation covered the key assets, defined as those that meaningfully contribute to revenues for which their loss or associated change in cost structure could impact profitability. The findings from the analysis will serve as a basis for further evaluation at both the Group and individual market levels, supporting strategic decision-making and targeted risk management.

The Group so far has not assessed transition risks. The Group will consider conducting analysis in line with the TCFD framework in the following years.

We are in the process of carrying out calculations of anticipated financial effects but recognise the uncertainty around climate change and the impact this may have on calculations.



Climate risk assessment covered the following physical risks:

- Chronic: changing temperature, heat stress, temperature variability, permafrost thawing, changing wind patterns, changing precipitation patterns and types, precipitation or hydrological variability, ocean acidification, saline intrusion, sea level rise, water stress, coastal erosion, soil degradation, soil erosion, solifluction.
- Acute: heat wave, cold wave/frost, wildfire, cyclones/hurricanes/typhoons, storms, tornado, drought, heavy precipitation, flood, glacial lake outburst, avalanche, landslide, subsidence.

Given the nature of risks, type of assets, location of operation and type of business, the following risks are considered as irrelevant:

- Chronic: permafrost thawing, ocean acidification, coastal erosion, soil degradation,
- Acute: cyclone, glacial lake outburst, avalanche, landslide, subsidence.

The following risks are pertinent across all scenarios, irrespective of geography:

- Temperature: average and maximum temperature
- Heat: heat stress, heat wave, cooling requirements
- Drought: water stress

Our impacts, risks and opportunities continued

Pollution-related impacts, risks and opportunities

We identified pollution-related impacts, risks and opportunities through a DMA with third-party experts and internal and external specialists. During the assessment, we considered the scale, scope, likelihood and irreparable character of each impact. Risks and opportunities were assessed based on their likelihood and financial effect. Affected stakeholders were not involved in the process.

Pollution is excluded from our scope of reporting, as we have not identified any material IROs related to pollution within our own operations. This conclusion also applies to our value chain; however, we recognise that additional data will be required in the coming years to provide a more precise assessment.

Water and marine resources related impacts, risks and opportunities

Our water and marine resources-related impacts, risks and opportunities were assessed through a DMA in collaboration with third-party experts, utilising our water-related data. During the assessment, we considered the scale, scope, likelihood and irreparable character of each impact. Risks and opportunities were assessed based on their likelihood and financial effect. We did not conduct specific consultations with affected stakeholders.

The assessment covers our own operations as well as the rest of the value chain. However, we recognise that additional data will be required in the coming years to provide a more precise assessment, especially related to the papermaking process in our upstream activities.

Water is excluded from our scope of reporting, as we have not identified any material IROs related to water and marine resources within our own operations and the rest of the value chain.

Biodiversity and ecosystems related impacts, risks and opportunities

Through our DMA conducted in collaboration with third-party experts, we have assessed IROs across the value chain. We have considered all topics related to biodiversity and ecosystems as outlined in ESRS. We did not identify any additional relevant sustainability matters. During the assessment, we considered the scale, scope, likelihood and irreparable character of each impact. Risks and opportunities were assessed based on their likelihood and financial effect. Assessment was not aided by consultations with affected stakeholders.

As for 2024, we did not conduct analysis of physical and transition risks and opportunities related to biodiversity and ecosystems.

Allwyn does not operate in or near biodiversity-sensitive areas. For that reason, we did not identify a need to implement biodiversity mitigation measures.

As a result of the DMA, we did not identify any material IROs related to biodiversity and ecosystems.

Resource use and circular economy related impacts, risks and opportunities

As part of our materiality assessment conducted in collaboration with third-party experts, we reviewed the products and services that we purchase and sell and tried to identify significant impacts within their lifecycle. We took into account industry reports and recommendations, including the EL Environmental Initiative, which highlights that using paper that is harvested responsibly is a natural commitment, considering the impact that lotteries' scratch ticket activities have on forests and the environment, among its three proposed environmental initiatives. We have also considered the upcoming European deforestation regulation as a source of information.

The Group involved all subsidiaries for which resource depletion is relevant. Allwyn Lottery Solutions and Instant Win Gaming do not provide paper-based services; therefore, this topic is not relevant for these companies. Other subsidiaries assessed all relevant activities, regardless of which part of the value chain they affect.

A portion of stakeholders, including internal and external experts, were involved in the process of evaluating impacts, risks and potential opportunities, as well as identifying significant ones. These experts provided valuable information and perspectives that helped the Group better understand various aspects of the DMA. We have not directly consulted affected communities.

The Group did not identify any material risks or opportunities within the resource use and circular economy topic; only one negative impact was connected to resource depletion.

Business conduct related impacts, risks and opportunities

The Group prioritises legal compliance, thus setting the framework for the development of corporate culture and business conduct. The DMA was carried out based on internal expert evaluations and other sources such as relevant regulations and information from the Group's compliance and legal departments.

Disclosure Requirements in ESRS covered by sustainability statements

The tables in the 'Additional Information' chapter on page 66 list all of the ESRS disclosure requirements in ESRS 2 and the five topical standards which are material to the Group and which were used in the preparation of this ESG Report. We have omitted all the disclosure requirements in the topical standards E2, E3, E4, S2, and S3 as these are below its materiality thresholds.

The tables can be used to navigate to information relating to a specific disclosure requirement in the sustainability statements. In cases where we do not yet have any information related to a disclosure requirement or the associated data points are assessed as not material, no reference is made (NA).

Environment

E1 Climate change

E5 Circular economy



Climate change

Material impacts, risks and opportunities

The largest portion of the Group’s emissions linked to climate change is found across our value chain – both upstream and downstream.

We purchase a wide range of goods and services such as paper, electronic devices and Information and Communication Technology services to run our business. Many of our products are digital and contribute to emissions from electricity used for infrastructure and data transfer, as well as through the manufacture of physical devices.

In addition to the physical infrastructure, employee commuting and business travel contribute to greenhouse gas emissions.

These aspects are part of the broader assessment of indirect emissions (Scope 3), which we monitor as part of our commitment to responsible climate impact management.

We also maintain administrative offices in the markets where we operate. In selected markets, we also run retail outlets, distribution centres, and gaming venues. These facilities represent a significant part of our own environmental footprint, particularly in terms of energy and water consumption, and they generate various types of waste – including electronic waste.

As a result of the DMA, we identified one material impact under the topic of climate change. No material risks were identified. A detailed description of the risk analysis can be found in section [General disclosures](#).



Topical standard Sub-topic or sub-sub topic	IRO description	IRO impact	IRO type	Activities or business relationships leading to impact, risk or opportunity	Value chain			Time horizon		
					Up-stream	Own operations	Down-stream	Short-term	Medium-term	Long-term
Environment										
E1 – Climate Change										
Climate change mitigation	Allwyn’s Scope 1, 2, and 3 emissions	–	I A	Procuring goods and services, as well as consuming energy from non-renewable sources for own operations, results in the emission of greenhouse gases into the atmosphere. This contributes to global warming and subsequent climate change.	●	●	●	●	●	●

Key: I = Impact, R = Risk, O = Opportunity, A = Actual, P = Potential

Climate change continued

Management of impacts, risks and opportunities

Policies

Sustainability policy

We have implemented a group-wide Sustainability policy that encompasses all pillars of our ESG strategy. Within the Planet pillar, the policy focuses on managing environmental impacts across the entire value chain. Much of the value we create stems from collaboration and partnerships—both upstream with suppliers and downstream with retailers and customers. This overarching policy provides a framework for environmental responsibility across all subsidiaries and markets in which we operate.

In addition, several key markets (such as Austria, Greece and the United Kingdom) have developed their own environmental policies. These are aligned with the group-wide framework but also reflect specific regulatory requirements and stakeholder expectations in each market. Where local standards are more stringent than group-level policies, these higher requirements are fully respected and implemented.

We also adhere to the ESG policy of our parent company, KKCG Group, which promotes the adoption of energy-efficient technologies and the use of renewable energy sources to reduce the carbon footprint.

This multi-level approach enables us to:

- maintain consistency and strategic oversight of sustainability across the Group,
- while also responding to local environmental challenges and opportunities, including regulatory developments, stakeholder expectations, and market trends.

We encourage the selection of local suppliers where appropriate and give preference to those with ESG policies and commitments aligned with our values.

We also motivate our customers, suppliers, and retail network to reduce their environmental impact—for example, by recommending the use of more sustainable materials and production processes. We are committed to complying with applicable environmental legislation and minimising the environmental impact of our operations.

Partners across the value chain may be subject to due diligence processes, integrity checks, risk assessments, audits, ongoing monitoring, and incident response protocols to ensure alignment with our sustainability and compliance standards.



Actions and performance

Climate change mitigation

We are actively committed to reducing our environmental impact by systematically lowering our carbon footprint. In line with the GHG Protocol methodology, we have developed a greenhouse gas inventory covering direct emissions (Scope 1) and indirect emissions from purchased energy (Scope 2) that are directly linked to our operations. Based on this, we are currently evaluating measures to reduce key emission categories and modelling potential emission reduction scenarios.

The objective is to reduce Scope 1 and Scope 2 emissions by reviewing energy efficiency practices, implementing smarter maintenance of equipment and facilities, replacing inefficient lighting with LED technologies, and installing renewable energy sources such as solar panels, or through energy certificates.

However, the most significant portion of emissions falls under Scope 3, which includes indirect emissions generated across the value chain. Effectively reducing these emissions will require close collaboration with suppliers and other partners.

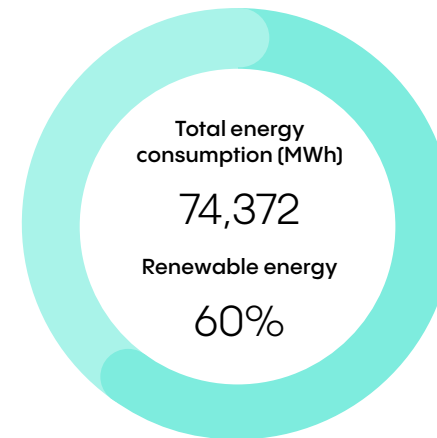
Targets

As part of our sustainability strategy, we aim to reduce our environmental impact. Work continues on our interim target to reduce Scope 1 and 2 emissions intensity per employee by 30% by 2030, while efforts to develop science based targets (SBTi) are ongoing. To reflect our expansion over the past 18 months and to gain a clearer understanding of the main sources of emissions, we undertook detailed measurement and calculation of our carbon footprint, including emissions across all three scopes (Scope 1, 2, and 3) according to the GHG protocol. This will allow us to define a more accurate Group-wide emission reduction approach, while local initiatives to reduce greenhouse gas emissions are progressing, including working towards more ambitious targets. These reflect local regulatory requirements, stakeholder expectations, and market-specific conditions. They also serve as pilot examples for potential future expansion across the entire Group.

Climate change continued

Energy consumption and mix

	2024
Total energy consumption (MWh)	74,372
Total fossil energy consumption (MWh)	26,575
Share of fossil sources in total energy consumption (%)	35.7
Consumption from nuclear sources (MWh)	2,942
Share of consumption from nuclear sources in total energy consumption (%)	4.0
Total renewable energy consumption (MWh)	44,854
Fuel consumption from renewable sources (MWh)	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	44,666
Consumption of self-generated non-fuel renewable energy (MWh)	188
Share of renewable sources in total energy consumption (%)	60.3



Allwyn's activities are closely related to recreation and information (NACE Section J and R). Based on this assessment, the Group does not operate in any of the high climate impact sectors.

Both our online and offline operations require a substantial amount of energy to maintain the quality of products and services provided to our customers. Most of the electricity we use comes from national grids. In Austria we benefit from a higher portion of renewable energy in the national supplier mix, supplemented by our own renewable resources.

Our markets use various contractual instruments to manage energy procurement. In 2024, we exclusively utilised instruments that include attributes related to energy generation, ensuring transparency and traceability. These instruments form the basis for calculating Scope 2 market-based emissions. Of the 54,887 MWh of purchased electricity, heat, steam and cooling, 69% was covered by contractual instruments. The primary type used across Allwyn's markets is the Guarantee of Origin.

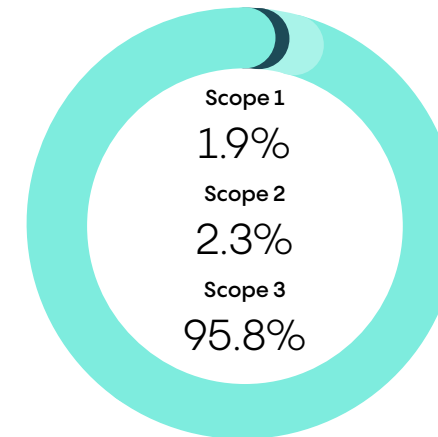
Climate change continued

Gross greenhouse gas emissions – Scope 1, 2 and 3

	2024
Scope 1 GHG emissions¹	
Gross Scope 1 greenhouse gas emissions (tCO ₂ e)	5,263
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0
Scope 2 GHG emissions²	
Gross location-based Scope 2 greenhouse gas emissions (tCO ₂ e)	11,858
Gross market-based Scope 2 greenhouse gas emissions (tCO ₂ e)	6,340
Significant scope 3 GHG emissions	
Total Gross indirect (Scope 3) GHG emissions (tCO ₂ e)	268,423
1. Purchased goods and services	137,960
2. Capital goods	29,888
3. Fuel and energy-related activities	4,176
4. Upstream transportation and distribution	1,937
5. Waste generated in operations	146
6. Business travelling	2,693
7. Employee commuting	6,706
11. Use of sold products	12,595
12. End-of-life treatment of sold products	310
14. Franchises	46,131
15. Investments	25,880
Total GHG emissions	
Total GHG emissions (location-based) (tCO ₂ e)	285,544
Total GHG emissions (market-based) (tCO ₂ e)	280,026

^{1,2} The Group does not produce biogenic emissions of CO₂ from the combustion or bio-degradation of biomass.

Our gross greenhouse gas emissions amounted to 280,026 tCO₂e in 2024 (market-based). The majority of total emissions can be attributed to purchased goods/services (Scope 3).



Climate change continued

Greenhouse gas intensity per Net Revenue

2024

Total GHG emissions (location-based) per Net Revenue (tCO ₂ e / EUR million)	71.3
Total GHG emissions (market-based) per Net Revenue (tCO ₂ e / EUR million)	70.0

Greenhouse gas intensity per employee

2024

Gross Scope (1+2) GHG emissions (location-based) per employee (tCO ₂ e / employee)	2.1
Gross Scope (1+2) GHG emissions (market-based) per employee (tCO ₂ e / employee)	1.4

Accounting principles

In calculating emissions, we have used the GHG Protocol (source: <https://ghgprotocol.org/standards-guidance>), a globally recognised standard for measuring and managing greenhouse gas emissions. GHG emissions were measured in accordance with the GHG Protocol Corporate Standard and the GHG Protocol Corporate Value Chain (Scope 3) Standard to ensure comprehensive reporting of direct, indirect, and value chain emissions. Aligned with GHG Protocol, the GHG considered are CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃.

Indirect emissions resulting from Scope 3 are being emitted through a wide range of different sources and activities and, therefore, their complexity is significant. In case we were not able to collect precise input data, average data and spend-based approaches were applied. These approaches are in line with GHG Protocol. Combining several emission factor data sources is necessary to obtain all relevant emission factors needed to perform the calculation and to cover a wide range of all categories included in Scope 3. We use the combination of the following resources to obtain the emission factors for the Scope 3 calculation:

- Environmentally extended input-output (EEIO)
- US Environmental Protection Agency (EPA)
- Department for Environment, Food & Rural Affairs (DEFRA)
- European Investment Bank (EIA)
- National Inventory Documents (NID)
- Common Reporting Tables (CRT)

- International Energy Agency (IEA)
- Association of Issuing Bodies (AIB)
- Carbon Database Initiative (CaDI).

We have calculated all Scope 1, 2 and 3 GHG emissions for all entities under our control. We have decided not to include the following Scope 3 categories:

- Scope 3.8 Upstream Leased Assets – we do not have any leased assets that are not under the Group's control.
- Scope 3.9 Downstream Transportation and Distribution – we do not have any information about the transportation and distribution not owned or controlled by us.
- Scope 3.10 Processing of Sold Products – we place on the market final products that do not require any further processing or transformation, no intermediate products are placed on the market.
- Scope 3.13 Downstream Leased Assets – we are not a lessor. Emissions emitted by operation of assets are already included in Scope 1 or Scope 2.
- Net Revenues to calculate GHG intensity EUR 4,002.8.
- Number of active employees 8115.



Climate change continued

EU Taxonomy for reporting period 2024

In the reporting period, we conducted our first assessment under the EU Taxonomy Regulation (Regulation (EU) 2020/852). The EU Taxonomy is described therein as a key tool for evaluating the environmental sustainability of economic activities, while also enhancing transparency and corporate accountability in the transition towards a sustainable economy.

Although not legally required, the company voluntarily carried out this assessment as part of its commitment to sustainability. We chose to publish a qualitative assessment to showcase our efforts, without financial values.

We are also monitoring regulatory developments, particularly the upcoming Omnibus simplification package, and we plan to enhance our processes for identifying relevant activities and data collection to align with future reporting requirements.

Mapping of relevant eligible activities

We first conducted an analysis of our economic activities with the aim of identifying those eligible under the EU Taxonomy.

As part of the process, a total of nine economic activities relevant to at least one KPI, namely to turnover, capital expenditures (CAPEX), and operating expenditures (OPEX), were identified. The main revenue-generating economic activities related to the entertainment, lottery and gaming sector in which we operate are currently not included in the EU Taxonomy.

However, this may change in the coming years as the lists of taxonomy activities and sectors are gradually expanded. For this reason, the analysis only identifies ancillary economic activities that have been recognised through this assessment.

The resulting analysis determined the eligibility of activities with the potential to contribute to the environmental objectives of the EU Taxonomy. Also, where taxonomy activity has been identified across multiple environmental objectives, the goal of mitigating climate change (CMM) is prioritised due to opportunities in enhancing energy efficiency and reducing our carbon footprint.



Relevant activity codes for climate change mitigation (ccm) and biodiversity (bio) objectives

Activity code	Activity definition
CCM_6_5	Transport by motorbikes, passenger cars and light commercial vehicles
CCM_6_7	Inland passenger water transport
CCM_7_3	Installation, maintenance and repair of energy efficient equipment
CCM_7_4	Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)
CCM_7_5	Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings
CCM_7_6	Installation, maintenance and repair of renewable energy technologies
CCM_7_7	Acquisition and ownership of buildings
CCM_8_1	Data processing, hosting and related activities
BIO_2_1	Hotels, holiday, camping grounds and similar accommodation

Climate change continued

Alignment

Allwyn chose to delay this assessment due to expected changes in the Omnibus simplification package affecting EU taxonomy and reporting requirements.

Revenue

The share of taxonomy-eligible activities in the total consolidated turnover of the Company was determined as the ratio of turnover from products and services related to taxonomy-eligible economic activities (numerator) to the Company's total turnover (denominator) for the reporting period from 1 January 2024 to 31 December 2024. This amounted to less than 0.1%

During this period, all of the Allwyn's turnover was assessed as eligible exclusively under a single taxonomy activity:

- BIO_2_1 Hotels, holiday, camping grounds and similar accommodation: operation of accommodation services.

CAPEX

The eligible CAPEX KPI is defined as the ratio of taxonomy-eligible investments (numerator) to the total capital expenditures (CAPEX) (denominator). This amounted to approximately 2%. The Company's total CAPEX includes additions to tangible and intangible fixed assets during the reporting period, prior to depreciation, amortisation, or revaluation. An overview of the Company's capital expenditures by individual taxonomy activities is provided below:

- CCM_6_5 Transport by motorbikes, passenger cars and light commercial vehicles: acquisition of new leased vehicles;

- CCM_7_3 Installation, maintenance and repair of energy efficient equipment: upgrades to energy efficiency and indoor comfort, including HVAC modifications, improvements to air conditioning and ventilation systems, installation of LED emergency lighting, and daylight spotlights in casinos, hotels, and office spaces;
- CCM_7_4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings): installation and expansion of electric vehicle charging infrastructure;
- CCM_7_5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings: deployment of energy monitoring systems at multiple sites and performance level management servers;
- CCM_7_6 Installation, maintenance and repair of renewable energy technologies: installation of photovoltaic systems and implementation of seawater utilization;
- CCM_8_1 Data processing, hosting and related activities: acquisition of new servers.

OPEX

The eligible OPEX KPI is defined as the ratio of taxonomy-eligible operating expenditures to total operating expenditures.

We apply the exemption from disclosing OPEX breakdown by taxonomy-eligible activities, as the related OPEX is deemed non-material, with a threshold not exceeding 0.8%. Consequently, we will not disclose detailed OPEX.

Accounting principles for key performance indicators (KPIs) under the taxonomy

The KPIs under the EU Taxonomy are determined by interpreting the Disclosures Delegated Act and guidance from the European Commission. Turnover, CAPEX, and OPEX related to taxonomy-relevant activities are included based on direct linkage to eligible activities.

We took careful measures to avoid double counting. This was ensured through reconciliation with accounting data, which properly reflected eliminations and adjustments made during the consolidation process, as well as the use of consistent information sources to avoid recording the same item under two different KPIs or more than once within the same KPI. The completeness and accuracy of data were also verified as part of this process.



Environment

E1 Climate change

CASE STUDY

Austria's casinos driving sustainability

From monitoring to energy transformation

In Austria, we are committed to minimising the carbon footprint of our operations, with a primary emphasis on reducing energy consumption and implementing renewable energy solutions.

In 2024, we completed the installation of comprehensive energy monitoring systems across all our casinos in Austria, aiming to decrease overall energy usage. This detailed analysis of energy costs at each location enabled us to identify high-consumption areas and develop strategies to reduce energy use.

As part of this initiative, we pursue an annual reduction of about 400,000 kWh (i.e. approximately 144 tonnes of CO₂ equivalent emissions) through renovating and optimising our venues.

Throughout the year, solar panels were installed at Casino Velden, and additional capacity was added at Casino Baden. We now cover approximately 188,000 kWh of self-generated non-fuel renewable energy and similar opportunities are being explored at our casino locations in Bregenz, Salzburg, and Seefeld.

Today, 33,677,000 kWh (i.e. 66%) of our energy consumption comes from renewable sources.

We are also expanding our electric vehicle charging infrastructure. In 2024, 20 charging stations were installed at the casinos in Baden, Velden, and Zell am See. An additional 35 stations were deployed at the company headquarters, along with one at the central warehouse. More charging options will encourage the use of electric cars among our employees which is expected to result in a reduction of our Scope 3.7 (employee commuting) emissions. These efforts also support our plan to reduce our Scope 1 emissions through fully electrifying our current fossil fuel-based car fleet by 2030.

By continually finding new ways to reduce our carbon footprint, we contribute not only to our goal to reduce carbon emissions, but also to Austria's ambitious goal of achieving climate neutrality by 2040.



Resource use and circular economy

Material impacts, risks and opportunities

Commercial paper is an important aspect of the lottery industry. In many markets, we sell physical products such as scratchcards and use paper slips for placing or confirming bets. Conventional paper lotteries have raised environmental concerns due to the natural resources required for paper ticket production.

We aim to implement responsible practices in our operations and throughout our value chain, including using paper harvested responsibly. We are also exploring ways to expand our digital lottery services which in turn could contribute to reducing the need for virgin paper and decrease waste production.

As part of our materiality assessment, we reviewed the products and services that we purchase and sell, to identify significant impacts within their lifecycle. We considered industry reports and recommendations, including the EL Environmental Initiative, which highlights that using paper that is harvested responsibly is a natural commitment, considering the impact that lotteries' scratch ticket activities have on forests and the environment, among its three proposed environmental initiatives. We have also considered the upcoming European deforestation regulation as a source of information. We have not directly consulted affected communities.

Topical standard Sub-topic or sub-sub topic	IRO description	IRO impact	IRO type	Activities or business relationships leading to impact, risk or opportunity	Value chain			Time horizon		
					Up-stream	Own operations	Down-stream	Short-term	Medium-term	Long-term
Environment										
E5 – Circular economy										
Resource inflows	Resource use	–	IA	Using and commissioning the creation of products that require primary resources, such as wood for paper production, contributes to resource depletion.	●	●		●	●	

Key: I = Impact, R = Risk, O = Opportunity, A = Actual, P = Potential

Finally, we have utilised data collected during our carbon footprint calculations to assess the materiality of resource usage and waste production. We did not identify any material risks or opportunities within the resource use and circular economy topic.

We involved all subsidiaries for which resource depletion is relevant. Subsidiaries assessed all relevant activities, regardless of which part of the value chain they affect. As a result of the DMA, we identified one significant material impact shown in table above.

A portion of stakeholders, including internal and external experts, were involved in the process of evaluating impacts, risks, and potential opportunities, as well as identifying significant ones. These experts provided valuable information and perspectives that helped the Group better understand various aspects of the DMA.



Resource use and circular economy continued

Management of impacts, risks and opportunities

Policies

We are committed to minimising our negative environmental impacts and state this in our **Sustainability policy**, which together with our Environmental and Social Governance Framework are dedicated to decreasing our negative impact in the context of resource use.

The preference for sourcing of paper from certified sustainable forests (Forest Stewardship Council) for gaming material (including scratch tickets) is also embedded in local procurement policies.

Actions and performance

Resource use

The companies within the Group are part of the European Lotteries Association’s Environmental Initiative, and as such are aiming to improve the responsible paper sourcing practices.

We are preparing for the upcoming European deforestation regulation, mapping our paper products and their sourcing and usage.

All our markets are implementing initiatives to use paper that is certified, sustainably sourced and most already use exclusively Forest Stewardship Council (“FSC”) certified paper for scratchcards.

Our long-term goal is to source paper for lottery tickets and scratchcards from sustainable, certified sources, and reduce paper use and waste. This goal is and will be part of our ongoing operations.

We do not use materials to manufacture products. However, operations of several subsidiaries are dependent on supply of paper to provide their services, e.g. scratchcards and lottery tickets. To measure our impact, we are collecting the following data on paper sourced and its origins.



Use of paper within the Group

	2024
Total weight of purchased paper (tonnes)	3970.6
Share of paper sustainably sources (FSC certified)	84.2%

Accounting principles

We calculated resource inflows using weight data from suppliers.

Environment

E5 Circular economy

CASE STUDY

We give scratchcards a second life

At Allwyn, we are committed to reducing our environmental footprint and finding innovative ways to make our products more sustainable.

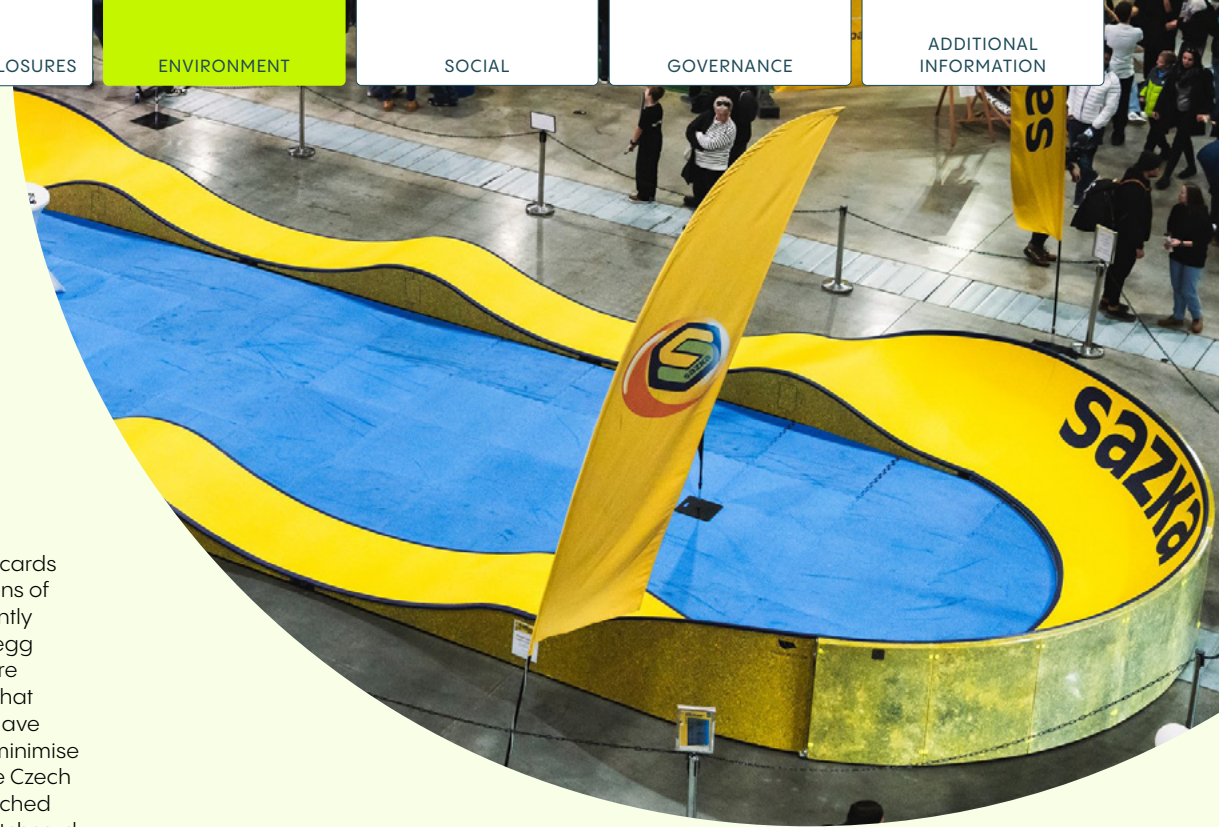
To reduce the amount of paper used in our Czech market, we have decided to optimise the format of scratchcards to reduce paper consumption and minimise our environmental impact. Starting from January 2024, we printed scratchcards in smaller sizes while maintaining the number of chances to win, which saved us 30 tonnes of paper year-on-year.

For over 20 years we have also been ecologically shredding returned scratchcards (winning scratchcards and unsold editions of scratchcards). The material is subsequently used, for example, in the production of egg cartons. And we are continuing to explore recycling and upcycling possibilities so that the highest proportion of scratchcards have a chance for a new life, and so we can minimise the amount of waste we generate. In the Czech Republic, a public call was recently launched inviting designers, companies, and scratchcard enthusiasts for a product made from upcycled scratchcards.

Under our reLOSY programme and in collaboration with designers, we have created innovative products, such as SAZKA Kickz trainers, a BMX pumptrack, modular furniture, and deodorizing eco-pucks, all made from returned scratchcards.

Current development efforts include increasing the durability of outdoor furniture, which is made of 70% old scratchcards, with the remaining 30% consisting of soft recycled plastic. The furniture is also fully upcyclable – it can be disassembled, the individual panels shredded, the resulting material compressed back into boards and then reassembled into new furniture. The goal is to create products that can be manufactured on a larger scale without generating excessive emissions. The ultimate ambition is to develop a product that could be produced by third parties, with the material provided on our side.

In 2024, we participated in the Reborn competition for design students as a supplier of scratchcards for the winning prototype – a deodorizing puck. As the largest supporter of the BMX community, SAZKA introduced the BMX pumptrack as one of the first upcycled products made from returned scratchcards. The company is working to make upcycling a viable option in the production of pumptracks so that certified material from scratchcards can be used and has already attracted the attention of other global suppliers.



Social

S1 Own workforce

S4 Responsible gaming,
Consumers and end-users



Own workforce

Material impacts, risks and opportunities

Our strategy can only be brought to life through our people, driven by shared values as the compass for our journey. This year, we continued to build a culture that connects our people, fosters diversity, and enables innovation to thrive. In coordination with our teams across multiple countries, we worked to localise and embed Allwyn's values in our markets. Shared values are of particular importance as our footprint continues to expand through our organic and inorganic growth, bringing exciting new opportunities to our people, and new skills and experiences from which to continue learning.

Reflecting that we operate in multiple countries with varying legislative frameworks regarding employment, each entity has its own approach to employment that fully respects these national legislation. Within the Group, there are different types of business models, whether online versus offline, or B2B versus B2C, as detailed in ESRS 2. Considering these differences within the Group, the majority of our workforce consists of office employees. Our casino segment employs many people in casino operations, as do other entities operating their own stores. Contractors and agency workers are used to a lesser extent.

During the DMA, we identified six material impacts, three positive actual impacts and three negative potential impacts. No material risks arising from impacts or dependencies on our own workforce have been identified. Additionally, no opportunities have been identified in relation to our own workforce.

We have conducted a comprehensive assessment to understand the characteristics, contexts, and activities of our workforce. Considering the business model of the Group and our locations, no operations have been identified as being at higher risk of forced or compulsory labour. As stated in our Code of Conduct, any violation of Human Rights within our own workforce, including areas such as child labour, modern slavery and forced labour, is unacceptable across our entire Group. Our operations are designed to ensure the safety and well-being of all employees, thereby minimising potential risks and maintaining a stable and secure working environment. No specific group of employees has been identified as being exposed to significant risk of harm.

Our strategy includes regular monitoring and reviewing of the work environment, which allows us to respond quickly to any changes or issues that may arise.

The Group annually allocates financial resources to numerous activities and initiatives aimed at its own workforce, as well as individual entities. These resources are dedicated not only to fostering positive impacts, but also to mitigating actual negative impacts. Each year, a carefully planned budget is allocated, encompassing various programmes and projects focused on improving the work environment, supporting professional development, and ensuring the safety and well-being of employees. At the same time, attention is given to identifying and addressing potential issues that could negatively affect the workforce through preventive measures.



Own workforce continued

Topical standard Sub-topic or sub-sub topic	IRO description	IRO Impact	IRO type	Activities or business relationships leading to impact, risk or opportunity	Value chain			Time horizon		
					Up-stream	Own operations	Down-stream	Short-term	Medium-term	Long-term
Social										
S1 – Own workforce										
Working conditions	Collective bargaining	+	I A	Active dialogue with unions and employee representatives, along with functioning unions, contributes to improving working conditions, including remuneration, workplace safety, work-life balance, and other key aspects.		●		●	●	
	Work-life balance	+	I A	Supporting protection systems that ensure comprehensive family leave, offer flexible working hours and provide benefits to employees that support their mental and physical health and fosters a supportive and nurturing work environment.		●		●	●	
	Health&Safety	-	I P	In certain areas of our operations, workplace accidents and incidents may occasionally occur. If not properly managed, these can adversely affect the physical and mental well-being of our employees.		●		●	●	
Equal treatment and opportunities for all	Diversity and gender equality	-	I P	Any form of discrimination can lead to unequal treatment and a decrease in employee satisfaction. Therefore, we promote an unbiased and non-discriminatory approach to hiring, promotion, and employee recognition. Tolerance and support for equity are essential in our multicultural workplace.		●		●	●	
	Training and skills development	+	I A	Implementing structured programmes and initiatives aimed at improving employees' knowledge, competencies, and abilities ensures effective performance in current roles and supports adaptation to evolving job requirements or career advancement.		●		●	●	
Other work-related rights	Data protection	-	I P	Deficiencies in handling employees' personal data could result in the misuse of sensitive information, leading to privacy violations and negative consequences for employees.		●		●	●	

Key: I = Impact, R = Risk, O = Opportunity, A = Actual, P = Potential

Own workforce continued

Management of impact, risk and opportunity

Policies

Code of Conduct

The Allwyn Code of Conduct serves as a guide for understanding the main principles and high standards of behaviour and ethics expected from all employees, directors, consultants, suppliers, and contractors of Allwyn. These standards include ethical and honest conduct, compliance with laws, protection of confidential information, individual responsibility, and immediate reporting of code violations. Compliance with the code is mandatory and aligns with the principles of human rights and labour rights established by the UN and ILO. All employees must undergo annual training, and company leadership is responsible for ensuring compliance. To facilitate compliance with local laws, regulations and standards, each market has its own Code of Conduct or policy that sets the approach of the respective market towards its workforce. These codes must align with the core Group principles. [The Group's Code of Conduct is detailed in the Governance section.](#)

We are committed to supporting human rights and preventing all forms of slavery and human trafficking. We highly value the dignity and rights of our employees and everyone we engage with. Our commitments are in line with international human rights standards, including the UN Universal Declaration of Human Rights, the UN Global Compact, the UN Guiding Principles on Business and Human Rights, the Children's Rights and Business Principles, and the ILO Declaration on Fundamental Principles and Rights at Work. A chapter dedicated to modern slavery, which includes forced labour, child labour, and exploitative working conditions, forms part of our Code of Conduct. We ensure that within the entire group, along with our suppliers and partners, modern slavery or human rights violations are neither supported nor engaged in. Any suspicions of such practices must be reported immediately. This policy is implemented within the Group through employee training, and its effectiveness is monitored through the KKCG Group Compliance System.

Privacy and security

The Allwyn Group Code of Conduct includes a chapter on Privacy and Security. This chapter focuses on the protection of privacy, data, and information security for employees, customers, and suppliers. We are committed to handling personal and confidential data responsibly, in compliance with all relevant data protection laws. It provides detailed guidelines that all employees should follow.

All employees must undergo training on the principle of protection of privacy and personal data, and affirm their understanding and agreement to abide by its terms.

Leadership within Allwyn is responsible for setting an example and ensuring that their teams comply with the Code of Conduct. Additionally, we maintain confidentiality, accuracy, and lawful use of information through our data protection and information security policies, which are implemented across various markets to meet legal obligations in every country where we operate, as well as through locally adopted data protection policies aligned with Group principles and standards to meet the legal requirements of each market in which we operate.

Non-discrimination

We are committed to fostering an inclusive and respectful work environment. Non-discrimination is part of our Code of Conduct as well as other internal policies at the individual entity level. It is clearly defined that we do not tolerate any form of discrimination and highly value the diversity of our employees.



Own workforce continued

Health and Safety policy

Throughout the entire Group, it is ensured at the individual level of each entity that policies and management systems for accident prevention are implemented. Our commitments in the area of H&S (Health & Safety) are applied consistently across the entire organisation to ensure the protection and well-being of all stakeholders.

The aim of Health and Safety Policies is to create a safe and healthy working environment that protects employees and others from work-related injuries and illnesses. The policy objectives include:

- ensuring that all company activities comply with applicable laws and regulations related to health and safety
- providing regular training and education to employees on safety procedures and risks associated with their work
- evaluating workplace risks and implementing measures to minimise them
- establishing procedures for handling emergency situations such as fires, accidents, or other crises
- providing support to employees and access to first aid

Training policy

While there is currently no unified policy across the Group focusing on employee education and development, individual policies describing the approach to training and skills development exist in various markets, which outline the necessary conditions, clarify the processes for enhancing professional knowledge, developing skills, and supporting career growth of employees. General rules describe the different types of training provided by the organisation, including professional, technical skills, soft skills, online courses, self-study, and on-the-job training.

The policies are designed to meet the specific needs and requirements of individual markets, taking into account local legislation and regulatory frameworks. All companies' policies are approved at the top management level, ensuring they align with the overall strategy and values of the company. Approval at the highest-level guarantees that the policies are thoroughly reviewed and that their implementation is supported by the company's leadership.

For transparency and accessibility, policies are made available to stakeholders via the intranet. Employees have access to these policies, allowing them to familiarise themselves with the expected behaviours and procedures within the company. This ensures that all involved parties have the necessary information to comply with the policies and can actively participate in their implementation.

Anti-violence and Anti-harassment policy

Across our markets, various directives have been adopted-or are currently being developed-that regulate and prohibit violence, harassment, bullying, and similar forms of misconduct. These measures aim to ensure a respectful and safe working environment for all employees, contractors, and interns.

These policies clearly state that we maintain a zero-tolerance approach to any form of violence, including gender-based or sexual harassment. We are committed to thoroughly investigating and appropriately addressing such matters with the utmost confidentiality and respect, following a dedicated internal management process.

Grievance policy

The Grievance policy includes the standard process and expectations for employees and managers regarding grievances, disciplinary issues, and performance reviews. This policy applies at the headquarter level, and all markets have been requested to implement it. The policy contributes to our commitment to creating a work environment that is safe, respectful, and productive for all employees. Employees, officers, and directors, are included in the scope of this policy.



Own workforce continued

Engaging with own workers and workers' representatives

Collaboration with employees is crucial and embedded in internal regulations at both market-specific and Group levels. Although procedures may vary across the Group, there is always an emphasis on open communication and active employee participation. This approach not only promotes transparency, but also ensures that employees' opinions and suggestions are considered when creating strategies and plans. As a result, employees feel more engaged and motivated, which contributes to higher productivity and overall satisfaction in the workplace.

To support collaboration and information sharing across the entire Allwyn organisation, our intranet platform, ANNA (Allwyn Networking, News, and Administration), serves as a central hub updated daily with news, resources, and opportunities from across the Group. ANNA enables more than 8,200 colleagues—including those from newly acquired companies—to stay informed, connected, and engaged globally. Continuous improvements ensure the platform remains a valuable tool for networking and accessing key information.

In some countries where we operate, it is common for employees to be represented by unions that protect their interests in co-deciding on work regulations, their changes, and related documents. This system allows employees to express their views on working conditions and actively participate in shaping them. In companies where collective agreements are in place, or where national collective agreements

apply, regular meetings are also held between employee representatives and company management (detailed in S1-4 Collective bargaining).

According to established company processes and approaches, markets also conduct their own regular surveys to obtain feedback from their employees, and regular performance reviews are held to provide employees with feedback on their work quality, performance, teamwork, and to support their professional growth.

Monitoring of effectiveness of our engagement

As a Group, we have established minimum standards that we require to be adhered to across all entities. However, due to differing national legislations and approaches, some entities are further along in their processes and compliance. This is also dependent on the number of employees that the respective markets have. For example, the Greek and Cyprus markets are developing an Employee Engagement Action Plan based on findings from the Engagement Survey to ensure that employee feedback is effectively translated into actionable initiatives. Moreover, the promotion of company culture has been set as a company-wide KPI to reinforce alignment across all departments.

This process ensures that workforce perspectives are not only collected but actively used to shape ongoing efforts and strategic priorities.

All employees have equal access to surveys and feedback, ensuring that everyone's perspectives are considered. This approach allows us to better understand the diverse needs of our workforce and take actions that support an inclusive and supportive work environment.

Our Chief People & Culture Officer holds the highest role within the Group responsible for ensuring that employee engagement processes are effectively conducted and that the results inform the company's strategic approach.

The Chief People & Culture Officer has HR managers at each market level who are responsible for setting internal processes within the entities they oversee. These HR managers also collaborate at the Group level to support the sharing of best practices across all entities. This system enables effective coordination and ensures that internal processes are aligned with the overall strategy of the Group.



Own workforce continued

Raising of concerns

At Allwyn, we strive to create an open, transparent, and safe working environment where everyone feels able to speak up. We have established clear procedures to foster open communication and provide clear processes in response to violations of applicable laws and rules. For human resources-related issues and workplace concerns, we have established grievance procedures. When raising any needs related to employment the employee must contact the immediate line manager or Human Resources Department. If an employee wants to raise concerns about unlawful and/or inappropriate behaviour within the Group, we have set up a whistleblowing policy (detailed in G1) and procedure, including a link to the Allwyn whistleblowing service, where matters can be reported anonymously. Whistleblowing is the act of disclosing information about serious wrongdoing in the workplace. This could include reporting risks to the health and safety of individuals or to the environment, highlighting possible unlawful activities in the organisation, or failures to comply with our legal and regulatory obligations. Whistleblowing pertains to specific areas and is intended for escalations of the most serious issues, including breaches of our Group Code of Conduct and areas they do not feel comfortable reporting internally.

At the market level, processes are in place for handling and investigating internal complaints. When a complaint is reviewed, its admissibility is assessed, and its priority is determined. The investigation then proceeds, involving communication with all relevant parties deemed important to the case. Throughout the process, all appropriate measures are taken to protect the personal data of individuals involved in the complaint. Based on the findings of the investigation, recommendations and proposals are submitted regarding the implementation of appropriate measures to address incidents of violence, harassment, or retaliation. Alternatively, the complaint may be closed without further action if deemed appropriate.

The number of serious incidents related to human rights reported in 2024 was 0. No fines, penalties, or compensation were paid.

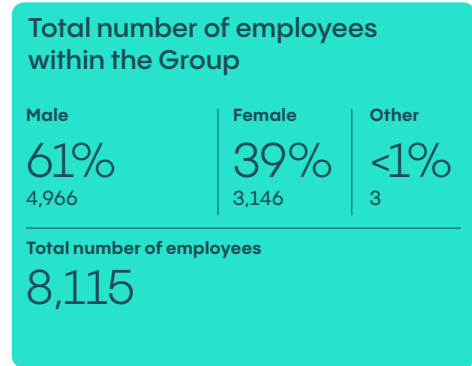
Actions and performance

Our operations are structured in a way that minimises potential impacts on our workforce, ensuring continuity and stability. Given the type of business, a significant number of our employees are office and IT employees, or operational staff. We are aware that each group of employees has slightly different needs and that each of these groups can be significantly impacted in varying intensities. Generally, it is encouraged within the Group that material impacts within individual operations are addressed according to the best practices derived from the Group and the market.



Characteristics of employees

As of end of the reporting period, we employed 8,115 employees across the Group. This reflects an increase compared to 2023, driven by additional hires, newly acquired companies and a broader reporting scope.







Accounting principles

The figures are stated in total number of employees headcount as of December 31. Employees are defined as individuals with a standard or temporary employment contract directly with Allwyn, including those working part-time, full-time, and with non-guaranteed working hours. For the purpose of determining the number of employees, the headcount comprises only active employees.

Active employees are those who are on the payroll, paid by the company, and whose employment contract has not been terminated as of December 31 of the reporting year.

Own workforce continued

Number of employees within the Group, breakdown by country

1	 Austria	2,778	8	 Hungary	108
2	 Belgium	280	9	 Ireland	4
3	 Cyprus	40	10	 Lichtenstein	84
4	 Czechia	612	11	 Switzerland	68
5	 Denmark	32	12	 United Kingdom	1,453
6	 Germany	442	13	 United States	113
7	 Greece	2,101			

Accounting principles

The figures are stated in total number of employees headcount as of December 31. The geographic distribution of employees is calculated by aggregating the total headcount of employees within the specific geographical locations where our entities are located.

Employee turnover

During the reporting period,

1,195

employees left the Group voluntarily or due to dismissal, retirement.

The turnover rate for the period of 2024 was

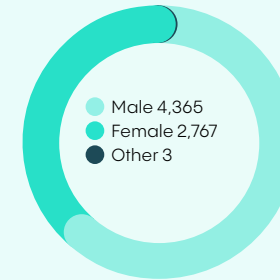
17%

Accounting principles

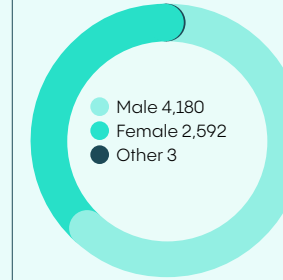
The percentage of employee turnover is calculated as the number of employees who have left the Group (due to voluntary leaving, dismissal, retirement or death) during the reporting period, divided by the average number of employees headcount with a standard contract for the reporting period. Figures exclude Casinos Austria International (CAI).

Number of employees within the Group, breakdown by gender and contract type

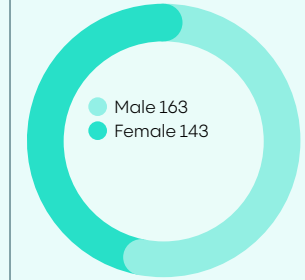
Number of active employees
Total: 7,135



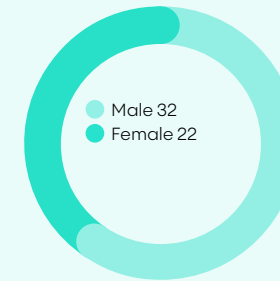
Number of permanent employees
Total: 6,775



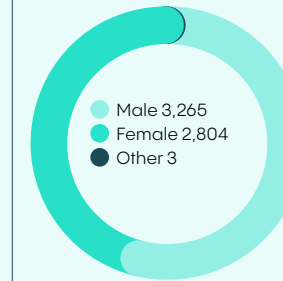
Number of temporary employees
Total: 306



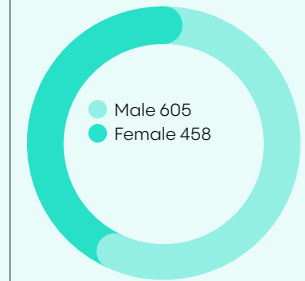
Number of non-guaranteed hours employees
Total: 54



Number of full-time employees
Total: 6,072



Number of part-time employees
Total: 1,063



Accounting principles

The number of employees, broken down by contract type and gender, compiled in the headcount as of December 31. Only active employees are included. Active employees are those who are on the payroll, paid by the company, and whose employment contract has not been terminated as of December 31 of the reporting year. Figures exclude Casinos Austria International (CAI).

Own workforce continued

Collective bargaining

In countries where worker representation exists, emphasis is placed on social partnership between employers and employees, which contributes to stability and harmony in the workplace. Employees have access to legal protection and advice through unions and chambers of labour, which increases their safety and security in the work environment. Not all countries have unions in our sector, so not all our employees are represented. However, we do not place any obstacles to their potential formation. This initiative is fully left to the employees of the respective countries.

In countries where employees are not covered by collective bargaining, our employees are also paid above the minimum wage and are covered by social protection. This means they are entitled to social benefits provided by the respective country. For example, in the Czech Republic, employees are entitled to up to three years of parental leave, during which they receive a monthly allowance, and their job position is held for them by the employer.

Within the Group, we view collective bargaining as important and significant, because slightly more than half of the Group's employees are covered by collective bargaining agreements within national legislations. We respect and support employees' freedom of association, including the right to join trade unions, engage in constructive dialogue through their representatives on matters of mutual interest, and express their views openly and without fear. Our management regularly engages in dialogue with union representatives.

We believe that constructive collective bargaining can enhance employee satisfaction and engagement, reduce turnover and absenteeism, improve productivity, and contribute to a strong company culture. The main provisions of agreements include basic salary, allowances, and annual leave.

Collective bargaining agreements are regularly negotiated in each market as relevant. Our employees in Austria are covered by the Collective Agreement for Austrian lotteries, the Collective Agreement for casino operators and the Collective agreement for the general industry. In Greece, employees are covered by the Greek National Collective Bargaining Agreement and in Cyprus by the Republic of Cyprus Ministry of Labour and Social Insurance legal framework.

At the beginning of 2024, a new collective labour agreement (CLA) was signed for two years, for the period from 1 January 2024 to 31 December 2025. The new CLA covers all employees of OPAP S.A., Hellenic Lotteries, Tora Wallet, Tora Direct (excluding lawyers, directors, freelance workers paid via invoice, trainees, etc.).

Regular meetings are also held between employee representatives and company management in Austria. Regular meetings with workers' representatives occur in two streams: HR holds biweekly meetings with the Casinos Austria AG works council and the Österreichische Loterrien GmbH works council. In Austria, it is mandatory to have work agreements on certain topics. Whenever one of these topics needs to be discussed, a meeting is scheduled between the works council, HR, and, if applicable, the affected department.

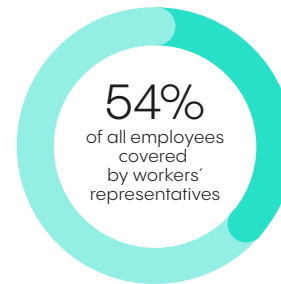


Collective bargaining

Coverage Rate	Employees – EEA
80-100%	Austria Cyprus Greece

Accounting principles

The figures are based on the head count of employees as of 31 December of the reporting year. Only active employees are included. Figures exclude Casinos Austria International (CAI).



As of 31 December 2024, in Austria, Cyprus and Greece, collective bargaining agreements legally bind all companies and employees. A total of 4,116 employees were covered by collective bargaining agreements, representing 58% of the total workforce. Additionally, 3,850 employees were represented by workers' representatives, which corresponds to 54% of all employees.

Own workforce continued

Diversity and gender equity

We do not tolerate any form of discrimination. We value the diversity of our employees by respecting everyone's contributions regardless of their background, position, or individual differences. We are a modern, dynamically expanding group operating across Europe and the United States, with a wide range of nationalities, backgrounds, and cultures.

We provide equal opportunities and do not discriminate based on sexuality, gender, gender identity, ability, age, race, religion, or belief. Every member of our Group has the opportunity to utilise their skills.

Across our markets, we actively work to raise awareness of diversity, equity, and inclusion (DEI) through different tools, channels, and activities. Across the Group, employees have access to unconscious bias training and DEI topics and workshops focused on inclusive behaviour, building trust, and constructive feedback. Recruiters and managers undergo specialised training focused on inclusivity.

Our individual markets participate in various conferences and panel discussions, sponsor events like Purple Tuesday (a global initiative focused on improving customer experience for disabled people and promoting accessibility and inclusion across all sectors), and collaborate with organisations such as MyAbility (MyAbility is an Austrian social enterprise focused on creating inclusive workplaces and improving accessibility for people with disabilities).

At Group level, a new DEI framework was introduced in the first quarter of 2025 in collaboration with People team representatives across markets. The DEI framework brings greater consistency across different markets and provides platform to create opportunity for everyone to succeed. By embracing our differences, we will be stronger, better, and thrive as one Allwyn community, living our values in every action we take.

Diversity metrics



18%	Under 30 years old	1,290
58%	Between 30 and 50 years old	4,102
24%	Percentage of employees over 50 years old	1,743

Accounting principles

The figures are based on the HC of employees as of December 31 of the reporting year. Only active employees are included. Figures exclude Casinos Austria International (CAI).

Training and skills development

We offer a wide range of activities across our markets, focusing on the development and support of our employees. Educational programmes are designed to meet the needs of employees and the goals of the Company. These programmes include identifying key areas for development, such as technical skills, soft skills, leadership and management, and other specific skills required for various roles.

To ensure continuous improvement of training programmes and their relevance and effectiveness, feedback is sometimes collected from employees. This helps to ensure that the educational programmes are up-to-date and tailored to the needs of the employees.

In today's rapidly changing digital age, it is crucial for employees to be well-equipped to work with modern technologies. Therefore, a key focus is also on the development of employees' digital skills, enabling them to effectively utilise new technologies and tools in their work.

Within the Group, specific training sessions with external providers are organised, focusing on workplace wellness. These include emotional strengthening, nutrition, and mental health. This approach supports the overall well-being of employees and creates a healthy and supportive work environment.

For specific positions, structured plans are created that allow employees to grow and develop their skills, contributing to their long-term satisfaction and greater loyalty to the Group.



Own workforce continued

Average number of training hours per employee

In 2024, we provided an average of 15 training hours per employee, underscoring our commitment to continuous learning and professional development across all levels of the organisation.

Male	14
Female	15

Accounting principles

Training includes primarily mandatory training as well as voluntary training. These include various methods such as on-site training, online courses, workshops, certification programmes and other learning opportunities.

The figures are based on the headcount of employees as of December 31 of the reporting year. Only active employees are included. Figures exclude Casinos Austria International (CAI).

Health and safety

Within the Group, we have employees working both in offices and in operations (casinos, stores). All our employees undergo regular training on protection and safety. Where operations require it and there is a higher likelihood of workplace injuries, stricter safety protocols are implemented, including regular inspections of the work environment to ensure that all workplaces meet the highest safety standards.

Working conditions are regularly monitored to quickly respond to any potential risks. In the event of risk identification, we immediately take measures to eliminate or minimise it.

In individual markets, health support programmes are established. The Employee Assistance Programme (EAP) is available, which includes an anonymous hotline for mental health support and webinars on various topics.

Employees can participate in activities during Health Day initiatives, which include eye examinations, blood tests, massages, physiotherapy, and seminars on the prevention of oncological and cardiovascular diseases. Access to free first aid courses and resilience workshops, which focus on solution orientation, mindfulness, and recognising one's strengths, are also available. The Hedepy app provides mental health support and online lectures on mental hygiene.

Other initiatives include Pink Week Awareness, the Help@Hand app, workshops on imposter syndrome and self-doubt, and the Time to Test initiative, which supports medical check-ups. In some locations, employees can also access a company doctor, support for work and personal issues, as well as massages, physiotherapy, and osteopathy at the workplace.

Health and safety metrics

Workplace injuries are uncommon for our business, as the nature of the work typically does not involve physical tasks that pose significant risks. As a result, the relevant entities reported zero incidents in 2024. However, a low level of workplace injuries was recorded in the casino and retail segments, where the work environment involves more physical activities and associated risks.

100%

Percentage of own employees who are covered by health and safety management system based on legal requirements and/or recognised standards or guidelines

0

Number of fatalities from work-related injuries and ill health of non-employees

21

Number of recordable work-related accidents of employees

0

Number of cases of recordable work-related ill health of own workforce

0

Number of fatalities from work-related injuries and ill health of employees

0

Number of fatalities from work-related injuries and ill health of workers in the value chain

2

Number of work-related accidents of employees

3,570

Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health

Accounting principles

The figures are based on the HC of employees as of 31 December of the reporting year. Only active employees are included. Figures exclude inputs from Casinos Austria International (CAI).

Number and rate of work-related accidents

The number of occupational accidents involving employees during the period under review is recorded in the local occupational health and safety management systems of the Group's entities. The consolidated number refers to the total number of occupational accidents, regardless of their severity.

The recorded accident rate represents the number of cases of work-related accidents per one million hours worked. It is calculated by dividing the number of cases recorded in the reporting period by the aggregate number of hours worked in the Group and multiplying by one million.

Number of days lost

The total number of days lost is calculated from the first full day of absence to the last day of absence, encompassing all calendar days within the specified period, including weekends and public holidays.

Own workforce continued

Work-life balance

We focus on supporting work-life balance for our employees through various tools, activities, and processes. We believe that employee well-being contributes to productivity.

Individual markets offer family-friendly policies that support parents through maternity, paternity, shared parental leave, and grandparent policies. Part-time positions are available for employees returning from maternity leave.

Across all our markets, there are various health support programmes and wellness initiatives to promote the well-being of our employees and their physical and mental health. For example, we offer contributions or discounts for wellness and fitness activities, supplementary health insurance, and supportive programmes such as specialised support for personal matters. Employees are offered yoga and Pilates classes, along with nutritional advice and useful tips for everyday office life. A new initiative, #OPAP Wellness, includes office-chair massages that encourage a 15-minute massage break during the day, provided by specialised therapists.

These initiatives collectively contribute to creating a work environment that supports work-life balance for all employees.

Best Workplaces in Tech for 2024

Our markets are regularly recognised as excellent workplaces. Allwyn Lottery Solutions has been awarded the certification "Great Place to Work" and has been named one of the "Best Workplaces in Tech for 2024" in Greece. This recognition highlights our commitment to creating a positive and supportive work environment where employees can thrive.

Across all our markets, employees are entitled to family-related leave, based on national social policies and/or collective bargaining agreements. The conditions and duration of family-related leave vary across countries. In 2024, 7.8% of female employees and 3.4% of male employees took family-related leave, representing 5.1% of the total workforce.

Entitled employees who took family-related leave

Male 3.4%

Female 7.8%

Accounting principles

The figures are based on the HC of employees as of December 31 of the reporting year. Only active employees are included. Figures exclude Casinos Austria International (CAI).

Data protection

We place great emphasis on protecting employees' personal data and preventing potential data breaches. We have also developed a Cybersecurity Incident Response Plan, aimed at safeguarding through a systematic and comprehensive data incident response process. This manual explains our processes in the immediate response to a data incident and covers data controlled by the company and/or processed by third parties on the company's behalf.

It focuses on the activation, response, and recovery phases in the data incident response lifecycle. It includes procedures for effectively identifying, reviewing, responding to, and resolving actual or suspected data breach incidents. The plan also involves regular examination and testing of incident readiness to ensure continuous preparedness and effectiveness in response.

Within the DMA, no material risks or opportunities arising from impacts and dependencies on our own workforce have been identified. Our strategy includes regular monitoring and reviewing of the work environment, which allows us to respond quickly to any changes or issues that may arise.

The group annually allocates financial resources to numerous activities and initiatives aimed at its own workforce, as well as individual entities. These resources are dedicated not only to fostering positive impacts but also to mitigating actual negative impacts. Each year, a carefully planned budget is allocated, encompassing various programmes and projects focused on improving the work environment, supporting professional development, and ensuring the safety and well-being of employees. At the same time, attention is given to identifying and addressing potential issues that could negatively affect the workforce through preventive measures.



Social

S1 Own workforce

CASE STUDY

Driving equality through action

As part of International Women's Day celebrations in 2024, the OPAP Group, operating in the Greek and Cypriot markets, joined the global #AccelerateAction initiative. This campaign promotes meaningful progress towards equality and justice and was supported by a series of internal activities aimed at raising awareness and engaging employees across the organisation. Employees were invited to share their personal examples and commitments towards building a fairer society. These contributions were compiled into a short video presented during an internal town hall event.

In the second phase, a symbolic "Purple Wall" was installed on company premises – a safe space where employees could express their personal commitments to equality and respect, either anonymously or publicly. This initiative encouraged open dialogue and reinforced collective responsibility for creating an inclusive work environment.

The day was accompanied by themed elements, including purple-coloured refreshments and group photos featuring a gesture of strength and determination. These visual elements symbolised the shared effort to drive positive change. During the event, female colleagues had the opportunity to enter a draw for one of five spots in a three-month mentoring programme supported by the organisation WHEN (formerly Women on Top).

The programme is designed to support women's career development, leadership, and skills through mentoring and training.

Meanwhile, over the years, several employees have participated in a programme organised by the European Lotteries (EL) Association. The Women's Initiative in Lottery Leadership (WILL) by EL offers a mentoring programme specifically designed for women in leadership roles within the lottery sector and supports the development of junior professionals' profile and their skills. Its goal is to empower, inspire, and support colleagues across EL membership through an interactive and mutually enriching eight-month mentoring experience.



Responsible gaming, Consumers and end-users

Material impacts, risks and opportunities

For Allwyn, consumers and end-users are players who purchase our products like lottery or other game of chance tickets, both online and offline.

Underage or excessive play can pose potential harm to players, their families, and society. In particular, groups such as minors and vulnerable individuals may be particularly affected by exposure to gaming products, and steps should therefore be taken to ensure prevention of harm.

Player safety is our top priority. Wherever we operate, we comply strictly with all applicable laws, regulations, and standards designed to ensure safe play. This includes responsible advertising and marketing practises. We have processes in place to ensure products are promoted in line with responsible advertising and marketing best practice, such as ensuring products and advertising do not appeal to minors or encourages excessive play. This is an addition to cooperation with regulatory authorities and adapting our approach to promotions as required.

As we are engaged in gaming activities, we handle sensitive personal data of customers, agents, suppliers, and employees. Protecting this data is critical to maintaining trust and upholding our regulatory obligations, including compliance with the GDPR and equivalent data protection laws in our operating markets. We recognise that any loss, misuse or mishandling of personal data could lead to regulatory penalties, liability and damage to our reputation, affecting our customers' trust, business, operations, and financial condition.

The Allwyn **Responsible gaming strategy** underpins our commitment to player safety, focusing on innovation in responsible gaming technologies, the promotion of player education and a commitment to developing global leading practise as a group of operators. We aspire to deliver the industry-leading player protection standards in the industry and do so through investing in technology to detect harm before it occurs and intervene accordingly, supported through signposting players to responsible gaming tools, information and self-exclusion schemes. We continue to develop new and novel approaches to player protection to set a standard for the wider industry and share best practice.

Through our attainment of key responsible gaming certifications through European Lotteries and the World Lotteries Association, we commit to continually improving our approach to player safety and undertake monthly discussions on best practise development through the Allwyn Responsible Gaming Group.

Failure to comply with applicable laws, regulations, and standards could result in exposure to legal, regulatory, and reputational liabilities. No fines or sanctions were imposed by authorities in 2024 related to responsible gaming, data handling and marketing. We remain committed to responsible practices and protecting the interests of our customers.

We have identified three potential material impacts and one material risk during our DMA. The Group failing to comply with the comprehensive and complex regulations, which could result in sanctions related to its consumers and end-users of its products and services (referred to as players throughout this ESG Report). A detailed description of the impacts and risk that have emerged is provided in the table and further in the text.



Responsible gaming, Consumers and end-users continued

Topical standard Sub-topic or sub-sub topic	IRO description	IRO Impact	IRO type	Activities or business relationships leading to impact, risk or opportunity	Value chain			Time horizon		
					Up- stream	Own operations	Down- stream	Short- term	Medium- term	Long- term
Social										
S4 – Consumers and end- users / Responsible gaming										
Personal safety of consumers and/or end-users	Player Health & Safety and Child Protection (Player safety)	–	I P	Promoting responsible gaming practices and supporting employees, retail networks, and customers, as well as protecting minors from gaming. Insufficient prevention and detection may lead to excessive gambling and health issues for players, and underage gaming and potential exploitation in the case of minors.		●	●	●	●	
Information-related impacts and social inclusion for consumers and/or end-users	Quality information and Responsible marketing practices (Player safety)	–	I P	Advancing policies, procedures, and practices to ensure transparent, accurate, fair, and non-deceptive promotion of products or services is key. This includes providing customers with essential information and enabling legitimate customer feedback while respecting the rights, culture, and well-being of the target audience.		●	●	●	●	
Information-related impacts for consumers and/or end-users	Data protection	–	I P	Deficiencies in handling large volumes of customer and end-user data necessitate robust data protection and cybersecurity measures. Improper handling or processing of user data can lead to privacy violations, including identity theft, financial loss, or other personal harm.		●	●	●	●	
Personal safety of consumers and/or end-users	Responsible Gaming Compliance Risk	–	R	Inherent risk of the Group failing to comply with the comprehensive and complex regulations, which could result in sanctions. Such consequences could lead to financial losses or a loss of reputation for the Group. For example by breaching the responsible gaming rules.		●	●	●	●	

Key: I = Impact, R = Risk, O = Opportunity, A = Actual, P = Potential

Management of impacts, risks and opportunities

Policies

Responsible gaming policy

The Board is committed to ensuring that our business operates safely for all players, with fair rules and procedures for each game and appropriate measures in place to prevent underage and problem play. The Board ensures that awareness and responsiveness to responsible gaming are instilled in the executive team and cascaded through day-to-day operations across the Group.

Our Group Sustainability policy expresses our commitment to the highest possible standards of responsible play. Our Group Responsible gaming policy elaborates on this commitment. Together, these policies set the standard for the entire Group. In turn, we require each of our markets to have its own policies and procedures in place, aligned with both local laws and our Group policies.

Our Group Responsible gaming policy is aligned with our Group ESG strategy, particularly under the Play pillar. This policy includes commitments to safeguard the interests of players and vulnerable groups by preventing underage and excessive play. It emphasises the importance of fair rules and procedures for each game and implements appropriate measures to prevent underage and excessive play. Additionally, the policy aims to provide participants with accurate and balanced information, enabling them to make informed decisions regarding their gaming activities.

Responsible gaming, Consumers and end-users continued

Measures such as the availability of responsible gaming tools like deposit and time limits as well as initiatives relating to player education support individuals to engage in safer play. In addition, this policy serves as a tool aiming to define the way that the principles of Responsible gaming must be incorporated into the company's operations, as well as in the behaviour of its employees and partners, and relates to all games operated by Group, offline and/or via any other means and way of conduct.

The policy adheres to both the World Lottery Association Responsible Gaming Framework and the European Lotteries Responsible Gaming Standard.

The policy is made available to all directors, executive officers, employees, and independent contractors acting on behalf of the company and its subsidiaries. It is also incorporated into the internal rules of the company and is expected to be maintained throughout the Group.

Advertising and marketing are also a part of our Responsible gaming policy. We ensure that all our advertising follows the best standards in responsible gaming marketing and complies with ethical norms and applicable laws. Operators have responsible marketing codes at the local level, in line with local regulatory requirements and aligned with best practice in responsible gaming marketing in the wider industry. These approaches ensure that our advertising and sales activities follow strict guidelines and are not directed at vulnerable individuals, underage audiences or encouraging excessive play. Product advertising and marketing also indicate where to find further resources and information on responsible marketing, while clearly stating any applicable age restrictions.

The Chief Global Brand Officer holds the highest level of accountability for adherence to applicable policies.

Data protection policies

Data privacy and security are governed by the Group Code of Conduct. In addition, markets have adopted their own Data Protection Policies tailored to their own regulatory environment while aligned with group-wide principles and standards. These local policies are designed to maintain the accuracy and currency of players' data, regulate secure store and deletion practices, and limit data collection to what is necessary. They aim to mitigate risks related to privacy breaches, and non-compliance, by clearly outlining how personal data is collected, used, shared with third parties, and the rights available to data subjects. This framework ensures compliance with applicable data protection laws, including EU GDPR. Some of our companies have also adopted the Artificial Intelligence Code of Conduct which sets out the governance, compliance and oversight requirements to be followed for the adoption of new AI systems / applications and compliance monitoring.

The local Data Protection Leads in each market hold ultimate accountability for monitoring compliance with their respective data protection policies, with oversight of the Group Data Protection Officer.



Engaging with players

Player education, which is part of our group-wide Responsible Gaming strategy, is a core component of all local responsible gaming strategies. The promotion of player education is achieved through the integration of responsible gaming messaging into customer communications, along with signposting to tools and support through local responsible gaming pages. This is further supported by campaigns, local Responsible gaming days, affiliate marketing and industry-wide safer gambling weeks.

Customer engagement also occurs directly with consumers and end-users or their legitimate representatives, such as national consumer protection authorities. Typical forms of engagement include surveys, awareness campaigns, social media campaigns, emails, mobile applications, websites, and in-store

communication. The phase and frequency of engagement depend on the specific responsible gaming activity to which they are related, aiming to mitigate negative impacts or enhance positive impacts on our customers.

In stores, players have access to responsible gaming information available to them before, during, and after gameplay. These include game guides accessible via QR codes at counters, signage upon entering and within the store, and dedicated information points with leaflets, self-assessment tests, and player safety tips. Furthermore, Self-Service Betting Terminals (SSBTs) and Video Lottery Terminals (VLTs) provide limit-setting functionality and information on responsible gaming.

Responsible gaming, Consumers and end-users continued

In the digital space, we provide responsible gaming information through direct and indirect means of communication. In terms of indirect communication, responsible gaming content is deployed on social media channels and dedicated responsible gaming sites. Direct communication is facilitated through user accounts, whether that is through pop-ups or targeted information as a result of players risk profiles as per internal AI risk detection systems. Further sophisticated detection approaches, including the use of AI to analyse customer communications and chat logs, also allow risk to be monitored and allowing appropriate interventions providing signposting to tools and support.

Perspectives of customers and end-users that arise from these forms of engagement are closely linked to our principles of Prevention, Detection and Intervention and are taken into account by the Responsible Gaming team

when deciding the Group's approach to managing actual and potential impacts through these forms of engagement.

The effectiveness of engagement with customers and end-users is assessed using specific tools, which include enriched customer/market surveys, advertisement reviews, monthly meetings to share customer insights, monitoring customer service performance, and analysing player behaviour in retail and online games. Results from internal and external surveys, as well as communications received through customer care agents for responsible gaming reasons, are considered. All markets have various channels through which players access dedicated and specialised support. Dedicated responsible gaming customer care teams, trained by clinical experts, communicate with vulnerable customers and help them resolve potential issues at various levels.

The Group Head of Responsible Gaming is the highest role within the company, responsible for ensuring that engagement occurs across the entire Group and that the results inform the company's approach. All insights are considered when developing the annual business plan of the responsible gaming department.

Handling of complaints

All our operating companies have processes in place for the receipt of player complaints, including through both contact forms on the webpage and by telephone via the customer service centre. The respective processes are driven by local legislation and regulatory requirements, including any requirement to provide alternative dispute resolution where necessary.

At the Group level, provision is made for the receipt of complaints relating to serious breaches, with player complaints dealt with at the local operator level. The Group Whistleblowing hotline is designed and underpinned by the EU Whistleblowing Regulation, and its purpose is to report breaches (or suspected breaches) as defined by the Regulation. Our Operating Companies within the EU are required to have their own whistleblowing hotlines and have those in place in accordance with local laws and regulations.

Actions and performance

Player safety

We have grouped under Player safety all the identified negative impacts related to Player Health & Safety, Child Protection, Quality Information, and Responsible Marketing Practices. A balance must be maintained between satisfying the demand for gaming and ensuring that gaming does not have adverse effects on individuals or society. We aim to direct players away from unlicensed operators by offering secure games in a safe environment. Games follow strict rules on impact tests, advertisement, draw numbers, age and stake limits, and result publication. All operations are monitored by Gambling Authorities.

We incorporate responsible gaming principles throughout the lifecycle of each product, from game design to marketing to ongoing monitoring of play. In game design, we include tools for time-outs, deposit limits, and self-exclusion where operationally or legally feasible. We ensure that both design and marketing exclude any visual, sound, verbal,

or written elements that might attract minors. This helps prevent underage or excessive play. We are continuously working on improving the security of the online space to make it as safe as possible. It is crucial for us to ensure that our activities comply with ethical and legal standards, which includes the prevention of children participating in gaming products.

We aim to provide information about responsible play to all players so they can make informed decisions about participating in our games. Our contracts with retailers promote responsible play. Across retail, online, and physical venues, we train teams and agents to raise awareness of safe-play principles, recognise at-risk customers, and intervene promptly to prevent or mitigate harm.

We pay special attention to youth protection in relation to gambling. If age limits are set by law, we comply with the legislation meticulously and monitor it strictly. Retail partners are contractually obliged to adhere to age limits. All markets have initiatives in place to monitor compliance with the prevention of underage play. Sanctions are imposed for violations, and the offender's contract may be terminated. Across all markets, it is recommended that all retail partners verify the age of any customer who appears to be under 25 years old. In the UK market, all our retail partners adhere to the "Challenge 25" programme, where they are trained to challenge any potential National Lottery customer who appears to be under 25 years old. Adherence to this standard is supported through Operation Guardian (case study below) focusing on retailer training, testing and mystery shopping.


Responsible gaming, Consumers and end-users continued

Account-based play in the land-based casino environment ensures adherence to age restrictions, with official photo ID required and registration before entering the casino floor. The age limit also applies to registration and participation in games and sports betting on the online gaming site.

We use product risk assessment tools, such as ASTERIG and GamGard, across all markets before launching games. These tools assess product safety and design, including ensuring it does not encourage excessive play of appeal to underage audiences. We also use advanced technology, including artificial intelligence, to detect signs of potential harm and enable early intervention.

Steps are taken to mitigate gaming advertising to vulnerable or underage groups, with processes in place to ensure we are utilising tools to improve and enhance our approach. This includes reviewing and modifying the content of the advertisements, providing additional training to our marketing teams, and offering support to affected individuals through our responsible gaming resources. We also monitor feedback and complaints to ensure that any issues are promptly addressed and remedied.

We track the effectiveness of our responsible initiatives through regular evaluations and audits. This includes analysing the reach and impact of our responsible gaming messages, as well as conducting surveys to measure consumer awareness and understanding. We are also audited through the European Lotteries certification process in Responsible gaming.




PREVENTION

We exercise zero-tolerance toward underage gaming, and we tackle this challenge with a combination of employee training, mystery shopping and awareness-raising initiatives. Prevention also pertains to excessive play, which we achieve through promoting responsible gaming tools, resources and information on positive play behaviours.

Our approach to identifying necessary actions involves continuous monitoring and analysis of our activities. We use data analysis and engage in dialogue with stakeholders, including consumers and regulatory bodies, to gain insights. Based on this information, we develop targeted interventions to address potential issues and prevent negative impacts on customers.

To effectively monitor and assess the performance of its Responsible Gaming strategy, the Company monitors a range of metrics pertaining to the prevention of underage play, and the provision of responsible gaming information and employee training as it relates to responsible gaming.




DETECTION

By using a range of behavioural monitoring approaches to detect signs of potential harm, we can intervene at an early stage with the provision of information on responsible gaming tools and support. The form of risk detection mechanisms in place across our markets range from highly trained staff to sophisticated AI modelling, depending on whether the activity is occurring in the retail or online environment.

Hybrid Player Protection Suite

Austrian Lotteries was awarded the EL Innovation Awards in 2024 for its approach to detection and intervention through its "Hybrid Player Protection Suite." This innovative player protection suite stands out as a model of responsibility. By using cutting-edge AI and machine learning proactive harm prevention strategies, the suite is designed to create a safer and more controlled gaming environment, putting the well-being of players at the forefront while still delivering an engaging lottery experience. Combining the power of AI with human experience and scientific knowledge, Austrian Lotteries' approach for this campaign is based on their longstanding commitment to responsible gaming.



INTERVENTION

Armed with data from our detection mechanisms, we are able to tailor our interventions and to monitor the risk profile of a customer over time. Interventions range from sharing responsible gaming messaging to, in the most serious cases, signposting customers to treatment, support, or self-exclusion schemes.

Responsible gaming, Consumers and end-users continued

Annual number of visits to the Responsible Gaming Page

Across all markets, we continue to promote the provision of information on responsible gaming to ensure the health and safety of players. The Responsible Gaming pages of our consumer-facing websites signpost to tools and support relating to safer play, including access to local treatment and support providers, as well as explanatory information on the setting of deposit and time limits. These pages serve an educational purpose, and ensure players are clear on where they can seek help and support if needed. The overall figures on visits to the responsible gaming pages of our local operators demonstrate how we take steps to ensure that players are aware of how they can find this information and access responsible gaming tools to support a safer play experience. We will continue to promote the accessibility and visibility of our responsible gaming pages through marketing materials, responsible gaming awareness initiatives and campaigns, and through our affiliate partners.

2,418,459

Annual number of visits to Responsible gaming page

Accounting principles

The total number of visits for 1 January to 31 December 2024. This figure relates to the total number of visits to the dedicated Responsible gaming pages of our operators, which provides information on the tools, resources and treatment partners within that market.

Total visits to educate retail partners and staff regarding the prevention of underage gaming

We are committed to the prevention of underage gaming and have a range of initiatives in place to communicate the importance of this commitment to our retail partners and network. Educational visits to promote the importance of the prevention of underage play are in place to support this work. This is in combination with mandatory gaming training for retailers. The Responsible Gaming Ambassador programme at OPAP is an example of our commitment to direct engagement with the retail network to support these objectives. In 2024, 1,801 Responsible Gaming Ambassador visits took place in Greece alongside 10,238 monitoring visits conducted across the network to support the promotion of responsible gaming and underage prevention.

174,188

Total visits to educate retail partners and staff regarding the prevention of underage gaming

Accounting principles

The total number of visits for 1 January to 31 December 2024. This figure pertains, and is relevant to our retail operators where account-based play is not in place. Therefore, this does not include Casino Austria or online verticals.

Total number of employees completing responsible gaming training

We implement responsible gaming training for employees across all markets. Tailored training is available for employees working in specific areas of the business, where specialist expertise is needed, in addition to the broader responsible gaming training taking place. Initiatives such as the Playsponsible Academy in Austria, where employees come together for an annual training day with experts, is another example of a proactive approach to building a culture of Responsible Gaming across the business. We continue to work with experts to improve our approach to responsible gaming training in all markets.

4,727

Total number of employees completing responsible gaming training

Accounting principles

The total number of employees completing responsible gaming trainings during 1 January to 31 December 2024. This pertains to recorded figures for the completion of tracked responsible gaming training by employees of our operators. This does not refer to training of the retail network of our respective businesses. Additional specialised training, team-wide training days, seminars, expert sessions and other engagement with clinical experts is not included in this figure.



Responsible gaming, Consumers and end-users continued

Data protection

Improper handling or processing of user data can lead to privacy violations such as identity theft, financial loss, or other personal harm to consumers.

At Allwyn, we prioritise the privacy, data protection, and information security of our customers. We are committed to handling personal and confidential data responsibly, in compliance with all relevant data protection laws. We maintain confidentiality, accuracy, and lawful use of information through our comprehensive data protection and information security policies. All entities have extensive experience and established processes in the field of data protection over many years of their existence. They have their approaches and processes to prevent data breaches and procedures to follow in the event of accidental or intentional data breaches.

The effectiveness of our data protection management system across the entire group is documented and confirmed through regular internal and external audits. Data protection compliance activities focus on the security of customer and guest data, as well as ensuring compliance with the rights of the data subject.

The Group Data incident response playbook is designed to assist our business and subsidiaries in efficiently and effectively identifying, analysing, responding to, and resolving actual or suspected data breach incidents. The plan aims to protect the company from financial, legal, privacy, and reputational risks through a systematic and comprehensive data incident response process.

After any confirmed incident and/or at regular intervals, activities are carried out to ensure that the incident response plan is maintained in a state of readiness. The post-incident report includes a summary of all activities from incident detection to mitigation, identification of weaknesses and vulnerabilities in the process, and recommendations for corrective actions. Initiating post-incident corrective actions may include root cause analysis, improvement of relevant information security policies and procedures, educating relevant personnel or third parties on updated policies and procedures, invoking disciplinary actions or contractual obligations. The status and outcome of the incident is communicated to senior leadership, including the board, and holding a "lessons learned" meeting with relevant stakeholders.

It is important to continue our training and awareness activities. Testing the incident response process includes regular exercises that go through various incident scenarios. The Data Incident Response Playbook involves incorporating corrective actions identified in the exercises into the existing Playbook and annually reviewing and updating all plan documents and processes. The Incident Lead conducts a full analysis of the incident response programme to assess and determine whether changes need to be made based on lessons learned, industry developments and, organisational changes. As necessary, they verify the incorporation of updated standards through observation, review, and testing.



Responsible gaming, Consumers and end-users continued

All companies within Allwyn, for which it is relevant, have implemented an information security management system (ISMS) certified according to the ISO/IEC 27001 standard, which encompasses all organisational and technical measures for information protection. At the company level, audits are regularly conducted to check user accounts in selected applications and set access rights. Companies have established a system for reporting and resolving security incidents. Access to critical areas is restricted to authorised personnel and is secured by a two-level verification process or a single-level electronic access control method. Employees are obliged to adhere to the duty of protecting sensitive information and confidentiality and are familiarised with data security rules through mandatory internal training. IT security is further ensured by managing firewalls and antivirus systems, and limiting third-party access to internal network.

Responsible gaming compliance risk

For Allwyn, adhering to responsible gaming regulations and fulfilling legislative obligations is a critical compliance risk. These include the potential for legal and regulatory sanctions, significant financial losses, or reputational damage due to non-compliance with laws, rules, regulations, internal policies, instructions, and standard operating procedures.

Our Group Responsible gaming department and Compliance department collaborate with the Group Risk management team to establish methods of identification of key compliance and Responsible gaming risks standards for

managing these risks across the Group. The Group Risk framework delineates the key roles and responsibilities to ensure adherence to applicable laws, regulations, and best practices within all jurisdictions where Allwyn operates.

Group Risk Management is responsible for designing and maintaining the risk management framework. Group Compliance and Responsible Gaming provides the necessary guidance and standards to support the management and mitigation of these risks, including but not limited to developing policies and procedures, and delivering targeted compliance training to relevant employees. Compliance provides independent oversight, advice, and constructive challenge within the organisation to ensure effective identification and management of compliance risks.

Group Compliance independently reports and escalates compliance risks and issues to the Board. We employ a risk-based approach to understand and manage the Group's compliance risks.

Comprehensive risk assessments may identify, measure, and evaluate both inherent and residual regulatory compliance risks, considering the existing control environment. Group Compliance is in the process of setting up certain monitoring to enable better transparency of the relevant risks while prioritising the organisational structure and resources necessary for addressing the most significant risks.



Social

S4 Case study Responsible gaming

CASE STUDY

Safeguarding minors through responsible retail practices

The prevention of underage play is a critical component of our prevention strategy. We take forward a range of initiatives and programmes in all our markets to ensure that minors cannot access our products and that our retail partners are compliant with requirements to prevent them from doing so. We achieve this through a combination of testing and training.

In the UK market, we have an industry leading approach to the prevention of underage play through the National Lottery's Operation Guardian programme. The purpose of the programme is to increase support for retailers, enabling them to sell The National Lottery products more safely.

The UK's overall efforts are reinforced by a programme incorporating "Knowledge Checks", training and mystery shopping. In 2024, retailers in the network achieved the highest rate of correctly asking for ID as proof of age since the inception of mystery shopping visits over two decades ago. 92.3% of retailers correctly asked for ID upon the first mystery shopping visit.

In combination with testing, Knowledge Check visits took place to assess store staffs' knowledge around preventing underage play and minimising excessive play. Retailers were tested using six core questions, and the 2024 results showed that 85% of retailers answered five or more questions correctly. Any retailer not passing one of the three parts of Operation Guardian received additional training from Allwyn. This complements the regular training they receive either face-to-face via Allwyn's increased retail sales team or through the new Retailer Training Centre.

We have programmes in place across all markets to support the prevention of underage play. This includes our annual Gift Responsibly campaign.

We have also set up a working group to develop the Allwyn Prevention of Underage Play Standard, developed and built on the best practices from across our markets. This will focus on retailer training, network testing, communications and signage, and will allow us to continually improve our approach across all markets.

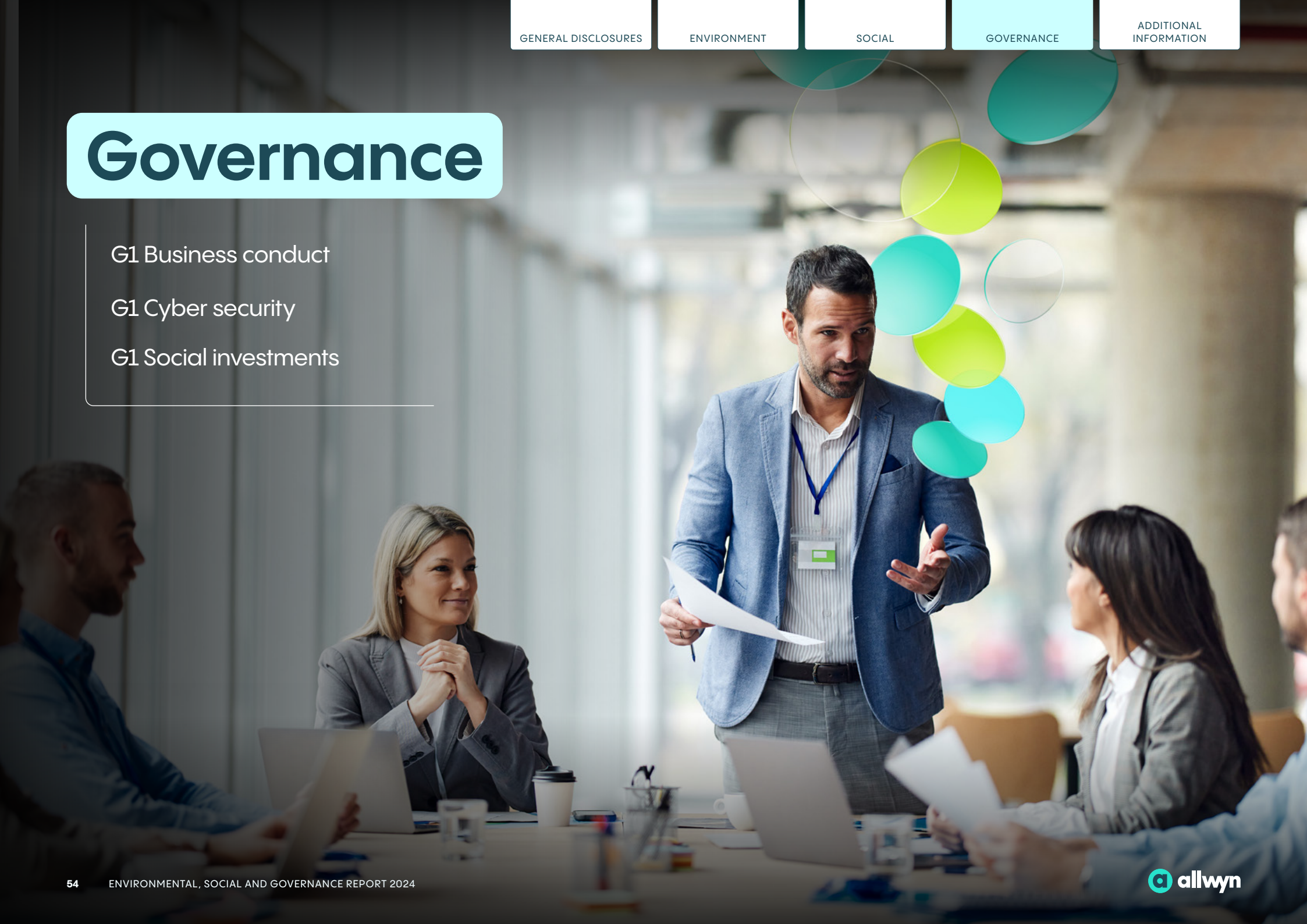


Governance

G1 Business conduct

G1 Cyber security

G1 Social investments



Business conduct

Impacts, risks and opportunities

The lottery and gaming industry is subject to extensive regulations, and it is essential for us to comply with these as non-compliance could impact the terms of licences and concessions to operate our gaming businesses.

Responsible and ethical business conduct is an integral part of our corporate culture, and we work with partners throughout our value chain to mitigate risks of unlawful behaviour, as we believe that such behaviour undermines public institutions, distorts markets and harms society.

We are dedicated to maintaining high standards of corporate governance, believing that proper business conduct builds trust and business opportunities. Therefore, we aim to prevent any illegal or unethical behaviour in our internal and external relations as such behaviour could result in significant harm to individuals and society.

We collaborate with our communities and external stakeholders to ensure that our business practices respect the environment, embrace diversity, value employee contributions, and adhere to basic human rights and appropriate rules for business ethics and professional conduct.

As such the impacts, risks and opportunities identified as material under the ESRS business conduct standard include Corporate culture and Prevention and detection of corruption and bribery. Aside from these, the Group has also identified Cyber security and Social investments, which do not fit naturally under any of the ESRS sub-topics. We have placed these in connection with the G1 standard adopting the ESRS disclosure requirements.



Topical standard Sub-topic or sub-sub topic	IRO description	IRO Impact	IRO type	Activities or business relationships leading to impact, risk or opportunity	Value chain			Time horizon		
					Up-stream	Own operations	Down-stream	Short-term	Medium-term	Long-term
Governance										
G1 – Business conduct										
Corporate culture	Business behaviour	–	IP	Establishing proper conduct, values, and business behaviour is the foundation that unites the entire Group. Any inappropriate behaviour or inconsistency can negatively affect others and impact the organisation and society as a whole.	●			●	●	
Corruption and bribery	Prevention and detection of corruption and bribery	–	IP	Strengthening anti-corruption efforts through targeted policies, procedures, and employee training. Any incidents can affect others, society, and the bank itself. Failure to comply with applicable rules can have serious consequences for all parties involved.	●			●	●	

Key: I = Impact, R = Risk, O = Opportunity, A = Actual, P = Potential

Business conduct continued

Management of impacts, risks and opportunities

Policies

Code of Conduct

Our Code of Conduct establishes standards for business practices. It sets expectations for conduct and supports the Group's policies, procedures, and guidelines, offering guidance on behaviours in interactions among colleagues, with customers, partners, investors, and other stakeholders. These standards apply to all employees, directors, consultants, suppliers, and contractors of Allwyn, regardless of their level or function, and include:

- Ethical and honest conduct
- Compliance with applicable laws, regulations, and guidelines
- Protection of confidential, personal, and proprietary information
- Individual responsibility
- Reporting any violations of the Code of Conduct immediately.

The Group provides regular training and communication to ensure employees are aware of the Code of Conduct and maintain a compliance culture.

The Group requires that members of the Group comply with the minimum standards of all Group policies adopted at Group level.

Anti-Bribery & Corruption policy

At Allwyn, we are committed to conducting our business with the highest standards of honesty and integrity. We maintain a zero-tolerance policy towards any form of bribery or corruption globally, regardless of its nature or method. Our Anti-Bribery & Corruption policy prohibits giving bribes to anyone; taking bribes from anyone; suggesting, proposing, requesting, offering, brokering, or handling bribes; and using other people to do any of the above.

Preventive and mitigation measures are defined in the Code of Conduct and our Anti-Bribery & Corruption policy. Compliance with the anti-bribery and anti-corruption policies is monitored on a regular basis by our compliance team.

In 2024, we recorded no convictions and no fines for violation of anti-corruption and anti-bribery laws, and there were no recorded breaches in procedures and standards of anti-corruption and anti-bribery.

Gifts, Hospitality and Donations policy

Giving gifts of modest value is generally understood as a customary part of business relationships. However, once the value exceeds a reasonable limit or if the gifts are intended to gain an unfair advantage, such actions cannot be considered acceptable, and our Gifts, Hospitality and Donations policy classifies such cases as unacceptable and prohibited. Higher-value gifts must be registered in the gifts register, and if the gift exceeds specific value set by internal policy, prior approval from the relevant internal body is always required.

This Code of Conduct follows our values:



These are reflected in the following pillars



Business conduct continued

Whistleblowing policy

Employees and external parties can also report concerns about suspected non-compliance through our whistleblowing service.

We expect all our employees to raise concerns as early as possible. Where possible, concerns should be raised internally first with line managers or Human Resources departments. If not feasible, and to ensure the highest level of anonymity, we have partnered with an independent third party, WhistleB, providing access to a confidential online reporting tool which is fully anonymous, encrypted and password-protected. Messages can also be left anonymously via a telephone answering service provided by an independent external partner.

The whistleblowing service can be used to alert about serious risks of wrongdoing affecting people, our organisation, society, or the environment. The report can include information regarding criminal offences and other serious offences, irregularities and violations or other actions in breach of EU or national laws, within a work-related context.

All reporting individuals are protected against all forms of retaliation, including threats, intimidation, disciplinary action, termination of employment or other working relationship with the Group. We have applied additional measures for subsidiaries operating in EU in order to be compliant with transposed EU Directive (2019/1937).

Under our Whistleblowing policy, upon receipt of a whistleblowing report, the whistleblowing officers review the report and in case that are not manifestly unjustified, they must initiate an investigation. At the Group level, we have designated two officers responsible for investigation and handling the reports. The whistleblowing officer is always a person who operates independently from the management team, responsible for overseeing prevention and detection. This separation (segregation of duties) helps ensure that investigations remain objective, unbiased and not influenced by those involved in regular compliance activities. We are committed to preventing retaliation by giving employees the opportunity to report perceived retaliation to Human Resources and Compliance departments or via the whistleblowing service. The whistleblowing officers periodically report to our management and Audit Committee about the report and the outcome of reported cases. In case of urgent or otherwise serious violations, these bodies would be informed immediately. The officers for whistleblowing are obliged to maintain strict rules on the confidentiality of the identity of whistleblowers.

All policies are accessible through our intranet. Employees are required to acknowledge these policies. To increase awareness about bribery and corruption, we have created training programmes for all employees (including members of management and its Board of Directors). All new employees are subject to the training in the context of their induction, and all employees undergo annual training and policies attestations, when the policies are updated.

The training focuses among other issues on various means of bribery and corruption can occur through e.g. cash or gifts (e.g., holidays, event tickets, meals), charitable or political donations or hiring decisions favouring influential individuals, and cover various topics such as avoidance of facilitation payments to public officials, seeking pre-approval for political or charitable donations and lobbying activities, prohibition of usage of company resources for personal activities. It emphasises a strict prohibition of offering, requesting, or accepting any improper advantages and what to do in case of questions or concerns.

Anti-money laundering and countering terrorist financing polices

At Allwyn, we recognise that the nature of the gaming and lottery sectors can make them vulnerable to the risks of money laundering and terrorist financing. High volumes of transactions, both in cash and electronically, combined with the potential for anonymity, could be exploited by criminal activities. We take this risk seriously.



Business conduct continued

In response, we have adopted a robust Anti-Money Laundering and Countering Terrorist Financing (AML/CTF) policy, developed in line with applicable laws and regulations. The Group requires that all members of the Group comply, at a minimum, with the standards set out in this policy. Where a subsidiary operates under stricter or more detailed AML/CTF requirements, those higher standards must continue to be applied. Our approach focuses on:

- Verifying the identity of our customers and monitoring transactions to ensure our services are not misused.
- Ongoing monitoring of customer activity to detect any unusual or suspicious transactions.
- Training all employees – including new hires and current staff – to recognise and respond to potential money laundering or terrorist financing risks. Regular refresher training ensures that awareness remains high.

We also maintain effective reporting channels to escalate suspicious activities to the appropriate authorities where required.

Protecting the integrity of our operations is fundamental. We are committed to acting responsibly, transparently, and in full compliance with anti-money laundering and counter-terrorism laws.

We conduct business ethically, legally, and transparently. While we do not set specific targets for corruption, bribery, or AML due to varying contexts, we continuously evaluate metrics to improve our impact.

In 2024, we did not receive any legal or regulatory fines, nor did we enter into any out-of-court settlements in connection with violations of anti-money laundering laws or regulations.

Anti-Modern Slavery and Human Trafficking, including Conflict Mineral and Child Labour

Our business is subject to the Swiss Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour.

Based on the Group's assessment, it does not import to, or process in Switzerland minerals and metals containing tin, tantalum, tungsten or gold (so-called 3TG) originating from conflict-affected or high-risk areas such as war zones or areas with widespread systematic violations of international law.

Based on carried-out assessments, we concluded that we do not offer products and services in relation to which there is a reasonable suspicion that they have been produced or provided using child labour.

Allwyn UK is subject to the Modern Slavery Act 2015 and publishes their anti-modern slavery and human trafficking statements, outlining the steps taken to ensure that there is no modern slavery or human trafficking in their supply chains and set out our commitments for combating modern slavery and human trafficking risk in their business and supply chain. Allwyn UK reported no incidents of modern slavery or human trafficking within its business or supply chain between 1 February 2024 and 31 December 2024.



Cyber security – Entity-specific disclosure

Material impacts, risks and opportunities

As part of the DMA, we identified material financial risk associated with cyber-attacks. Since the European Sustainability Reporting Standards (ESRS) does not include Cyber Security as a specific topic, we have categorised it under governance as a specific topic for our entity.

We operate across markets with a significant amount of sensitive data. A cyber-attack could seriously disrupt operations, leading to severe consequences such as data loss, damage to trust and reputation among our partners and customers, and substantial financial losses.

This risk spans both short-term and long-term horizons. It is crucial for us to be prepared for potential threats and to have robust security measures in place to minimise potential damage. Our strategy includes continuous monitoring and updating of security protocols to ensure maximum protection of our data and systems.

Topical standard Sub-topic or sub-sub topic	IRO description	IRO Impact	IRO type	Activities or business relationships leading to impact, risk or opportunity	Value chain			Time horizon		
					Up- stream	Own operations	Down- stream	Short- term	Medium- term	Long- term
Governance										
G1 – Cyber security (Entity specific)										
Cyber security	Cyber attacks		R	Cyber attacks can have severe consequences, including data loss, financial damage, reputational harm, and legal implications. They may result in lawsuits and regulatory fines, further increasing financial exposure.		●		●	●	

Key: I = Impact, R = Risk, O = Opportunity, A = Actual, P = Potential



Cyber security – Entity-specific disclosure continued

Management of impacts, risks and opportunities

Policies

Security policy

We have a Group-level incident Management policy for reporting and responding to incidents. The Group Security policy, aligned with ISO 27001 was drafted in 2024 and is set to be formally approved and published in 2025.

Actions and performance

Cyber attacks

IT Security: A Pillar of Our Business Resilience

Information technology security is a fundamental pillar underpinning the achievement of our business objectives. As our operations increasingly depend on digital infrastructure, ensuring the secure and uninterrupted functioning of our services is essential. In 2024, we concentrated on several key areas of cybersecurity:

Security of Business Applications

Maintaining the availability, integrity, and confidentiality of our gaming systems is vital to sustaining customer trust. Our lottery operations rely on IT infrastructure across both retail and online channels. It is imperative that all wagers and winnings are processed accurately, promptly, and securely.

All our lottery companies have implemented Information Security Management Systems (ISMS) certified under ISO/IEC 27001. These systems incorporate comprehensive organisational and technical measures for information protection. We also adhere to industry-specific standards such as the World Lottery Association Security Control Standard (WLA-SCS), and for entities handling payment card data, the PCI-DSS requirements.

In 2024, the majority of our companies transitioned to the updated ISO/IEC 27001:2022 standard. We also commenced compliance assessments for the revised WLA-SCS requirements, focusing on the security of critical lottery processes, including:

- Instant Ticket Distribution and Validation – Ensuring secure distribution and validation to guarantee ticket authenticity and accurate prize processing
- Lottery Draw Security – Applying rigorous controls to ensure fairness and transparency
- Gaming Terminal Security – Preventing tampering and unauthorised access to maintain game integrity
- Anti-Money Laundering (AML) – Implementing robust measures to prevent misuse of our services
- Prize Payment Security – Ensuring secure and accurate prize disbursement
- Sports Betting Risk Management – Applying effective strategies to ensure fair play and prevent fraud.

Protection Against DDoS Attacks

Distributed Denial of Service (DDoS) attacks aim to overwhelm our online services with traffic from multiple sources, potentially rendering them inoperable. In some instances, attackers demand ransom payments to cease the attack. These threats originate globally and must be mitigated as close to their source as possible.

In 2024, we significantly enhanced our DDoS protection by adopting a Group-wide, cloud-based application protection solution. This centralised approach ensures comprehensive coverage and rapid mitigation capabilities.

Cyber security – Entity-specific disclosure continued

Credential Stuffing threats

Credential stuffing is a form of cyberattack involving automated login attempts using stolen credentials from unrelated data breaches. If users reuse passwords across platforms, attackers may gain unauthorised access to their accounts.

To address this threat, we implemented additional preventive, detection, and response measures in 2024. A managed cloud application protection service was deployed to mitigate automated login attempts, often initiated by bot-infected devices.

Security Vulnerabilities and Bug Bounty

Application vulnerabilities can lead to unauthorised transactions, data breaches, or account takeovers. Secure software development practices are essential to mitigating these risks from the outset.

In 2024, we launched a bug bounty programme that incentivises ethical hackers to identify and report security issues in exchange for rewards. This initiative led to the identification of numerous vulnerabilities across our operations, enabling us to implement targeted remediation measures and significantly strengthen our overall security posture.

Ransomware Threat and Security Monitoring

Ransomware attacks typically involve the encryption of data and demands for ransom to restore access. In some cases, attackers also exfiltrate data and threaten to publish or sell it if their demands are not met.

To counter this threat, we continued to implement a layered defence strategy, including preventive controls, detection mechanisms, and response

protocols. A key advancement in 2024 was the enhancement of our Security Operations Centre (SOC), which plays a critical role in detecting malicious activity across billions of events within our networks.

Recognising the scale and complexity of this task, we transitioned from localised SOC operations to a managed service model with a global provider. This shift has improved our ability to detect and respond to threats in real time using advanced analytics and big data capabilities.

Incident Response and Remediation

During the reporting period, we identified and addressed one significant cybersecurity incident involving unauthorised access to a limited number of player accounts due to a credential stuffing attack. The attack exploited reused credentials from external breaches.

The incident was promptly detected and mitigated in its early stages. A thorough investigation confirmed that no significant data exfiltration occurred and that there was no direct financial impact. Affected users were notified and advised to adopt stronger password practices, including the use of multi-factor authentication (MFA), which was already available as an optional security feature.

To further strengthen our defences, we implemented advanced bot protection technologies and breached credential detection services. These tools proactively monitor for compromised credentials and enforce password resets when necessary.



Total Number of Significant Cyber Security Incidents

1

Accounting principles

Intentional malicious activity emphasises the deliberate nature of incidents, clearly distinguishing security incidents from operational incidents. There is an impact on information systems or data, which can result in operational disruption, financial loss, and effects on other entities.

Social Investments – Entity-specific disclosure

Material impacts, risks and opportunities

Lotteries hold the power to change lives, offering opportunities that extend far beyond the entertainment the game itself provides. At Allwyn, giving back to society and driving positive change in the markets where we operate, and beyond, is what we do. We are committed to corporate social responsibility and to supporting communities where we operate, as well as enabling all our colleagues to make a positive impact on the ground.

We contribute to society and local communities in two ways: first, through our stewardship of lotteries that generate significant contributions to public budgets, through taxes and duties, as well as making contributions to Good Causes, and second by engaging in CSR activities with partners to maximise our impact, funded directly by us and our consumer-facing brands.

Many of our licences or similar authorisations, including most of our lottery licences, grant exclusive rights to offer various lottery and gaming products. Maintaining good relations with relevant governments and government bodies is important to us.

Our strategic goal is to be the lottery operator of choice for governments, regulators, players and other stakeholders. We seek to achieve this by leveraging our multi-jurisdictional business-to-consumer focused platform, operational expertise, scale, and in-house technology and content that can be applied for the benefit of all, and through the recognition of our ESG and responsible gaming credentials and commitments, including aspiring to deliver the highest player protection standards in the world.

We encourage and facilitate the involvement of our colleagues in both global and local projects, from volunteering days to pioneering global partnerships. We seek to promote and support healthy, vibrant and active communities by focusing on sports, cultural development, medical care and innovative research. Typically, we can optimise our positive impact by partnering with leading external organisations that hold the power and know-how to ensure that our efforts are directed efficiently to the people who will benefit most.

As part of the DMA, we have identified an entity-specific sub-topic Social Investments as material. This sub-topic encompasses positive actual impacts

on society by engaging in CSR activities, as well as opportunities associated with ability to grow funds for good causes and national governments a prerequisite for winning and renewing licences.



Topical standard Sub-topic or sub-sub topic	IRO description	IRO Impact	IRO type	Activities or business relationships leading to impact, risk or opportunity	Value chain			Time horizon		
					Up-stream	Own operations	Down-stream	Short-term	Medium-term	Long-term
Governance										
G1 – Social Investments (Entity specific)										
Social investments	Contributing to the public good	+	IA	Contributing to the public good by providing funds to support cultural, educational, and health initiatives in cooperation with various stakeholders is part of our social responsibility.			●	●	●	●
	Sustainable business practices		O	Sustainable business practices, combined with investments in product innovation and technology, and expertise in both physical retail and online channels, are strategically important. This approach helps build a trustworthy and reliable partner for governments and regulators, delivering significant benefits and opportunities for multiple stakeholders.		●	●	●	●	●

Key: I = Impact, R = Risk, O = Opportunity, A = Actual, P = Potential

Social Investments – Entity-specific disclosure continued

Management of impacts, risks and opportunities

Policies

Defining and implementing a formal Corporate Social Responsibility strategy can generate long-term value. This includes strengthening stakeholder trust, enhancing competitive differentiation, and improving resilience through effective risk management.

Our efforts in this area are systematically managed and evaluated through an annual CSR audit. The primary objectives of this audit are to:

- collect and summarise relevant data,
- quantify financial contributions,
- identify thematic priorities (e.g. education, environment, community well-being, sports, culture), and
- highlight both common and region-specific patterns and approaches.

The audit also serves as a key tool for learning and benchmarking—helping us identify best practices, foster internal collaboration across markets, and ensure that CSR activities are aligned with the Group's core values and strategic direction.

At the Group level, we coordinate the CSR strategies and policies implemented across individual markets under the umbrella of our Global CSR Framework, which ensures a unified approach while respecting local specificities.

Currently, our Group CSR policy is being prepared that will encompass and further deepen our Global CSR Framework.

Actions and performance Contributing to the public good

Returns for good causes through taxes, duties and mandatory contributions to Good Causes

Gaming taxes are levies on gaming activities as defined by local legislation or regulation. Generally, they are calculated as a fixed percentage of Revenue from gaming activities (GGR) or amounts staked, depending on the jurisdiction and the game. In the UK market, the Group is subject to Lottery duty calculated as a fixed percentage of amounts staked, and to mandatory payments in the form of Good Cause contributions to the National Lottery Distribution Fund ("NLDF").

In 2024, gaming taxes and Good Cause contributions increased by €515.9 million, or 12%, to €4,8 billion, including €2 billion towards Good Causes in the United Kingdom. These contributions to public funds crucial for financing various charitable and social projects aimed at improving the quality of life in the communities where we operate.

We aim to grow funds raised to national administrations by developing market lottery products, growing the player base, and optimising the player's purchase journey across the retail and digital landscape to support good causes across the countries where we operate.

Corporate Social Responsibility (CSR)

In 2024, we supported a total of 183 initiatives across our markets, with a total amount of €14,4 million. In most cases, we have established long-term partnerships to ensure that the projects we support can achieve lasting and sustainable impact. The supported activities aim to bring positive changes to the communities where we operate. These initiatives encompass a wide range of activities, from educational programmes and social projects to environmental initiatives and community sports programmes.



Social Investments – Entity-specific disclosure continued

Volunteering activities

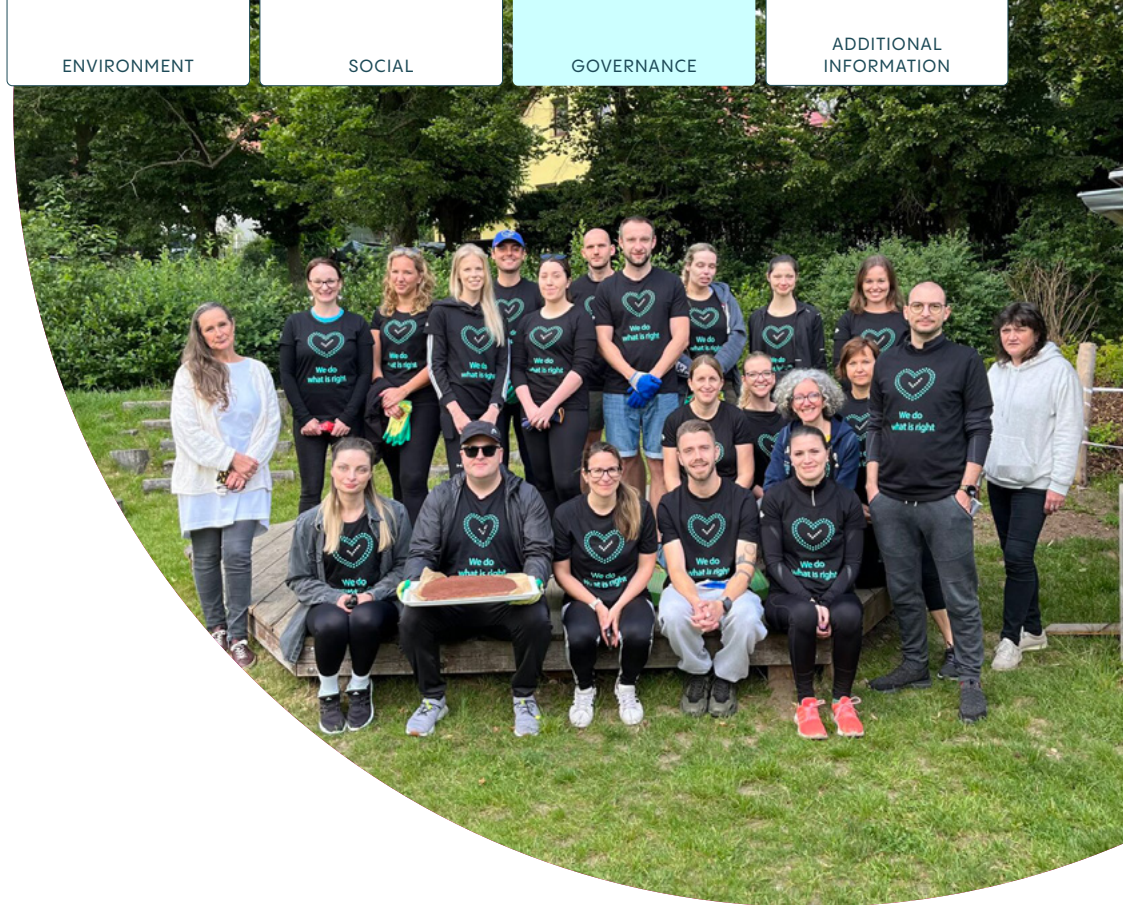
Across the entire Group, our employees can utilise up to five fully paid volunteer days per year. Employees can choose between group volunteering from the offered activities, where HR organises opportunities for collective volunteering. Alternatively, if employees are working remotely or prefer to volunteer closer to their homes, they can volunteer with a charity of their choice.

Sustainable business practices

Our lottery operations are carried out under long-term and in most cases exclusive licenses. Other products are offered under exclusive or non-exclusive licenses, depending on the product and jurisdiction. We are required to obtain, maintain, and comply with the terms of licenses and concessions in order to operate gaming business.

Our track record of enhancing lotteries has resulted in increased returns for governments and charitable causes. This success reflects our proficiency in both physical retail and online channels, ongoing product innovation, advanced technology and content capabilities, and comprehensive knowledge of international best practices. These attributes contribute to our reputation as the preferred operator and position us favourably for future growth.

Despite our best efforts to comply with licence terms, concessions, and related agreements, or to meet financial performance expectations, there may be instances where we are unable to secure, maintain, or renew all necessary registrations, licences, permits, and approvals.



Contributions to social investments

€14.4

Corporate Social Responsibility
(EUR Million)

Good Causes contributions and gaming taxes

€2,005.6

Good Causes* (EUR Million)

€2,786.2

Gaming taxes and Lottery duty
(EUR Million)

* Allwyn UK / Camelot UK

Governance

Case study Social Investments

CASE STUDY

Global Impact



ChangeMakers: Athletes driving social impact

Launched by Allwyn UK as part of our own Social Value Fund, and in partnership with UK Sport, Team GB, and Paralympics GB, the ChangeMakers programme empowers Olympic and Paralympic athletes to engage in causes they care about. After returning from Paris 2024, over 70 athletes participated in community projects—from mental health workshops and swimming lessons to youth clubs and cost-of-living support. The initiative includes a £100,000 fund for athletes to launch or scale their own social impact projects, and an online training programme that equips them to become changemakers in their communities and beyond.



Together for a Good Cause: Retailers supporting communities

Together for a Good Cause is OPAP's corporate responsibility programme that engages OPAP local partners to support their communities. Retailers nominate community projects – ranging from educational, sport and social initiatives and OPAP selects the ones that can be realised. In 2024, with the active participation of its partners, OPAP carried out 33 initiatives across Greece and selected projects receive material support such as school supplies, food for social stores, or sports equipment. The programme strengthens community ties by recognising and enabling grassroots efforts.



Wellbeing & Mental Health Support: Prioritising mental resilience

This comprehensive programme focuses on prevention, awareness, and access to professional mental health services. In collaboration with NGOs and community groups, it offers education, counselling, and early intervention to improve quality of life and reduce stigma. Recognising that mental health affects all areas of life—including sports, gaming, culture, and education—SAZKA integrates prevention, crisis support, and environmental revitalisation to foster a healthier, more inclusive society.



Multicultural Community Support: Amplifying diverse voices

The Illinois Lottery's Community Engagement Initiative supports culturally diverse communities by funding and providing content to media outlets representing the diverse racial and ethnic groups that make up our communities. The goal is to ensure that messages about social impact, inclusion, and responsible gaming are accessible to all, regardless of language or background. This initiative strengthens communication and trust across the state's multicultural landscape.



Equal Play Day: Visibility for women in sport

Equal Play Day draws attention to the media imbalance in sports coverage. On March 1st, women's sports content was temporarily removed from selected platforms to highlight how invisible female athletes often are. The campaign is backed by data showing that only 19% of sports media coverage in Austria is dedicated to women's sports. The initiative sparks public dialogue and advocates for fairer representation of female and disabled athletes in the media.



Additional information



Additional information

Disclosure requirements covered by the ESG report

Disclosure requirement	Description	Page
ESRS 2	General disclosures	
BP-1	General basis for preparation of the sustainability statement	04
BP-2	Disclosures in relation to specific circumstances	04
GOV-1	Role of the administrative, management and supervisory bodies	06
GOV-2	Information provided to and sustainability matters addressed by administrative, management and supervisory bodies	06
GOV-3	Integration of sustainability-related performance in incentive schemes	07
GOV-4	Statement on due diligence	74
GOV-5	Risk management and internal controls over sustainability reporting	08
SBM-1	Strategy, business model and value chain	09
SBM-2	Interests and views of stakeholders – general	12
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	14
IRO-1	Description of process to identify and assess material impacts, risks and opportunities	16
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	19
ESRS E1	Climate change	
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	21
E1-1	Transition plan for climate change mitigation	22
E1-2	Policies related to climate change mitigation and adaptation	22
E1-3	Actions and resources in relation to climate change policies	22
E1-4	Targets related to climate change mitigation and adaptation	22
E1-5	Energy consumption and mix	23
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	24

Additional information continued

Disclosure requirement	Description	Page
ESRS E5	Resource use and circular economy	
E5-1	Policies related to resource use and circular economy	30
E5-2	Actions and resources related to resource use and circular economy	30
E5-3	Targets related to resource use and circular economy	30
E5-4	Resource inflows	30
ESRS S1	Own workforce	
S1-SBM2	Interests and views of stakeholders	13
S1-SBM3	Material impacts, risks and opportunities and their interaction with strategy and business model	33
S1-1	Policies related to own workforce	35
S1-2	Processes for engaging with own workers and workers' representatives about impacts	37
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	38
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	38
S1-6	Characteristics of undertaking's employees	38
S1-8	Collective bargaining coverage and social dialogue	40
S1-9	Diversity metrics	41
S1-13	Training and skills development metrics	41
S1-14	Health and safety metrics	42
S1-15	Work-life balance metrics	43
S1-17	Incidents, complaints and severe human rights impacts -general	38
ESRS S4	Consumers and end-users /Responsible gaming	
SBM-2	Interests and views of stakeholders	13
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business mode	45
S4-1	Policies related to consumers and end-users	46
S4-2	Processes for engaging with consumers and end-users about impacts	47

Additional information continued

Disclosure requirement	Description	Page
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	48
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	48
ESRS G1	Business conduct	
G1-1	Business conduct policies and corporate culture	56
G1-3	Prevention and detection of corruption and bribery	56
G1-4	Confirmed incidents of corruption or bribery	56

Additional information continued

The table below includes all of the datapoints that derive from other EU legislation as listed in ESRS 2 appendix B, indicating where the data points can be found in our report and which data points are assessed as 'Not material'.

Disclosure requirement	Data point	Sustainability statements / Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Location / Page
ESRS 2							
ESRS 2 GOV-1	21 (d)	Board's gender diversity	●		●		06
ESRS 2 GOV-1	21 (e)	Percentage of board members who are independent			●		06
ESRS 2 GOV-4	30	Statement on due diligence	●				74
ESRS 2 SBM-1	40 (d) i	Involvement in activities related to fossil fuel activities	●	●	●		NA
ESRS 2 SBM-1	40 (d) ii	Involvement in activities related to chemical production	●		●		NA
ESRS 2 SBM-1	40 (d) iii	Involvement in activities related to controversial weapons	●		●		NA
ESRS 2 SBM-1	40 (d) iv	Involvement in activities related to cultivation and production of tobacco			●		NA
ESRS E1							
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050				●	22
ESRS E1-1	16 (g)	Undertakings excluded from Paris-aligned Benchmarks		●	●		NA
ESRS E1-4	34	GHG emission reduction targets	●	●	●		22
ESRS E1-5	38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	●				NA
ESRS E1-5	37	Energy consumption and mix	●				23
ESRS E1-5	40-43	Energy intensity associated with activities in high climate impact sectors	●				NA
ESRS E1-6	44	Gross Scope 1, 2, 3 and Total GHG emissions	●	●	●		24
ESRS E1-6	53-55	Gross GHG emissions intensity	●	●	●		25

Additional information continued

Disclosure requirement	Data point	Sustainability statements / Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Location / Page
ESRS E1 continued							
ESRS E1-7	56	GHG removals and carbon credits				●	NA
ESRS E1-9	66	Exposure of the benchmark portfolio to climate-related physical risks			●		NA
ESRS E1-9	66 (a); 66 (c)	Disaggregation of monetary amounts by acute and chronic physical risk; Location of significant assets at material physical risk		●			NA
ESRS E1-9	67 (c)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes		●			NA
ESRS E1-9	69	Degree of exposure of the portfolio to climate-related opportunities			●		NA
ESRS E2							
ESRS E2-4	28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation emitted to air, water and soil	●				NA
ESRS E3							
ESRS E3-1	9	Water and marine resources	●				NA
ESRS E3-1	13	Dedicated policy	●				NA
ESRS E3-1	14	Sustainable oceans and seas	●				NA
ESRS E3-4	28 (c)	Total water recycled and reused	●				NA
ESRS E3-4	29	Total water consumption in m ³ per net revenue on own operations	●				NA

Additional information continued

Disclosure requirement	Data point	Sustainability statements / Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Location / Page
ESRS E4							
ESRS 2 – SBM 3 – E4	16 (a) i	List of material sites in its own operations, including sites under its operational control	●				NA
ESRS 2 – SBM 3 – E4	16 (b)	Material negative impacts with regard to land degradation, desertification or soil sealing	●				NA
ESRS 2 – SBM 3 – E4	16 (c)	Operations that affect threatened species	●				NA
ESRS E4-2	24 (b)	Sustainable land / agriculture practices or policies	●				NA
ESRS E4-2	24 (c)	Sustainable oceans / seas practices or policies	●				NA
ESRS E4-2	24 (d)	Policies to address deforestation	●				NA
ESRS E5							
ESRS E5-5	37 (d)	Non-recycled waste	●				NA
ESRS E5-5	39	Hazardous waste and radioactive waste	●				NA
ESRS S1							
ESRS 2 – SBM 3 – S1	14 (f)	Risk of incidents of forced labour	●				58
ESRS 2 – SBM 3 – S1	14 (g)	Risk of incidents of child labour	●				58
ESRS S1-1	20	Human rights policy commitments	●				35
ESRS S1-1	21	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8			●		NA
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	●				NA
ESRS S1-1	23	Workplace accident prevention policy or management system	●				36

Additional information continued

Disclosure requirement	Data point	Sustainability statements / Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Location / Page
ESRS S1 continued							
ESRS S1-3	32 (c)	Grievance/complaints handling mechanisms	●				36
ESRS S1-14	88 (b) and (c)	Number of fatalities and number and rate of work-related accidents					42
ESRS S1-14	88 (e)	Number of days lost to injuries, accidents, fatalities or illness	●		●		42
ESRS S1-16	97 (b)	Excessive CEO pay ratio	●		●		NA
ESRS S1-17	103 (a)	Incidents of discrimination	●				38
ESRS S1-17	104 (a)	Non-respect of UNGPs on Business and Human Rights and OECD	●		●		NA
ESRS S2							
ESRS 2 – SBM 3 – S2	11 (b)	Significant risk of child labour or forced labour in the value chain	●				NA
ESRS S2-1	17	Human rights policy commitments					NA
ESRS S2-1	18	Policies related to value chain workers	●				NA
ESRS S2-1	19	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	●		●		NA
ESRS S2-1	19	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8			●		NA
ESRS S2-4	36	Human rights issues and incidents connected to its upstream and downstream value chain	●				NA
ESRS S3							
ESRS S3-1	16	Human rights policy commitments	●				NA
ESRS S3-1	17	Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines	●		●		NA
ESRS S3-4	36	Human rights issues and incidents	●				NA

Additional information continued

Disclosure requirement	Data point	Sustainability statements / Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Location / Page
ESRS S4							
ESRS S4-1	16	Policies related to consumers and end-users	●				46
ESRS S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	●	●			NA
ESRS S4-4	35	Human rights issues and incidents	●				NA
ESRS G1							
ESRS G1-1	§10 (b)	United Nations Convention against Corruption	●				56
ESRS G1-1	§10 (d)	Protection of whistle blowers	●		●		57
ESRS G1-4	§24 (a)	Fines for violation of anti-corruption and anti-bribery laws	●				56
ESRS G1-4	§24 (b)	Standards of anti corruption and anti-bribery	●				56

NA – not applicable

Statement on due diligence

	Paragraphs in the sustainability statement
Embedding due diligence in governance, strategy and business model	👁️ Read more on pages 6, 7, 8, 21, 29, 33, 45, 55, 59 & 62
Engaging with affected stakeholders in all key steps of the due diligence	👁️ Read more on pages 12, 37 & 47
Identifying and assessing adverse impacts	👁️ Read more on pages 14, 16, 21, 29, 34, 46, 55, 59 & 62
Taking actions to address those adverse impacts	👁️ Read more on pages 22, 30, 38, 48, 56, 60 & 63
Tracking the effectiveness of these efforts and communicating	👁️ Read more on page 22

Allwyn International AG

Investor relations
ir@allwyn.com

Public relations
pr@allwyn.com

luminous

Design and production
www.luminous.co.uk