

Entain Corporate Services Limited, Gibraltar

Energy Savings
Opportunity Scheme
(ESOS)

Progress Update 1



Zhain



INTRODUCTION & ESOS PHASE

Company

Entain plc is a global sports betting and gambling company listed on the FTSE 100 Index of the London Stock Exchange. They own and operate leading brands such as Ladbrokes, Coral, Bwin, and others, providing online and retail betting services. With focus on sports betting, casino, poker, and bingo, they aim to be a world leader in gaming entertainment. In Gibraltar, Entain employs around 700 staff across 3 offices, along with storerooms and vehicles. The offices operate 24/7, 365 days a year and most employees have the option of working from home 1 day a week.

ESOS

In Phase 3, Progress Update 1 of the Energy Savings Opportunity Scheme (ESOS) (corresponding to the period from 6 December 2024 to 5 December 2025), the organisation assumes responsibility for verifying and reporting that during that period it has implemented the energy-saving measures previously included in the Action Plan.

This review aims to ensure that the auditor's or the company's commitment to reducing energy consumption is not only focused on identifying opportunities, but also on their actual implementation and monitoring during the indicated time window.

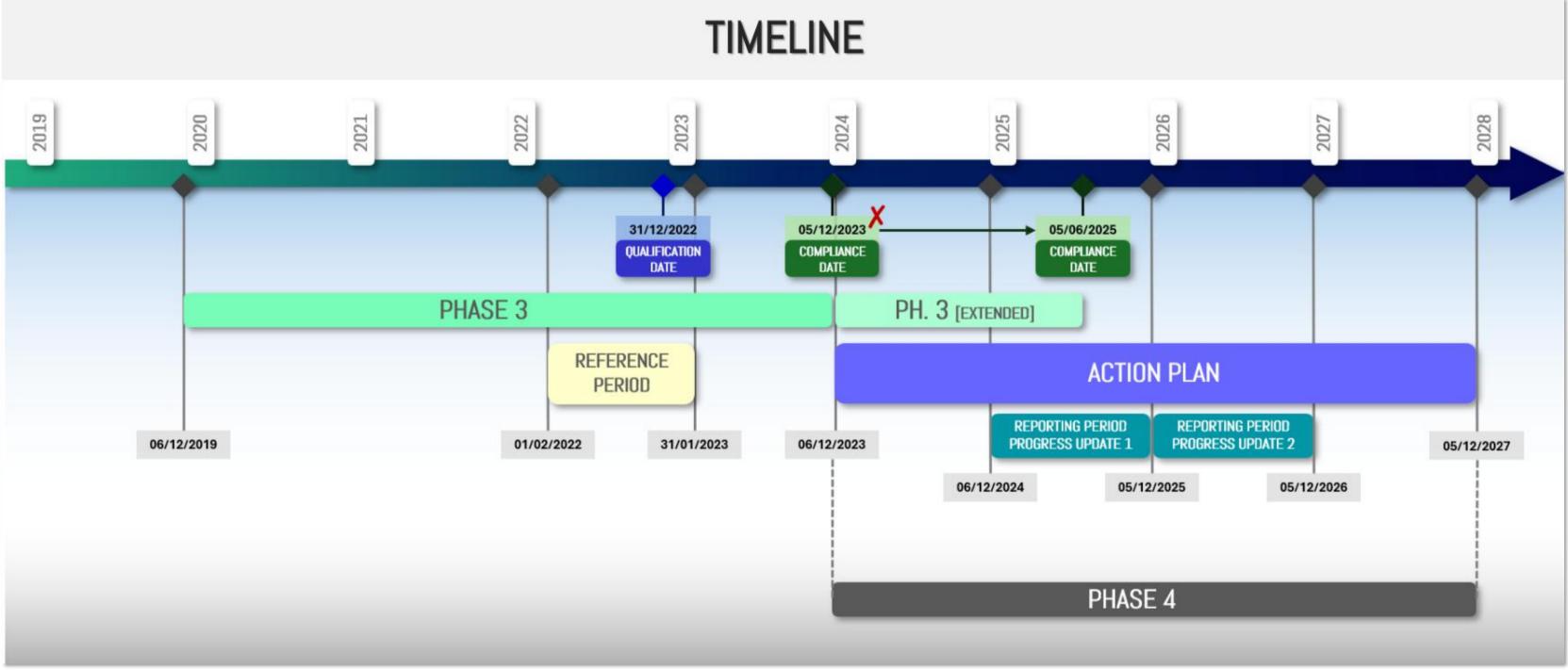


Figure 1: ESOS Timeline (by Sustainabuild)

SUMMARY & NEXT STEPS SUMMARY & NEXT STEPS

Actions to be implemented (mentioned in Action Plan June 2025):

1. Building:

- Increase employee awareness and Implement "switch off" procedures at end of work day, including laptops, lights, printers, closing doors etc.(except essential services)
- Install dimmable lighting (where suitable and practically possible)
- Install Passive Infrared (PIR/movement) lighting or sensors (where suitable and practically possible)
- Adjust AC system thermostat by +/- 1 degree (where suitable and practically possible)

2. Transport:

- Improve fleet efficiency When a vehicle purchase is due, consider a more efficient vehicle compared to previous model (i.e. Hybrid or electric vehicle).
- Regular Maintenance

3. Other

- Consider carbon offsetting programs.

Reasons for not implemented:

- The company has not been able to carry out a large number of the planned changes because it is in the process of transitioning to a new office building.
- At the current site, structural or contractual conditions limit the possibility of implementing many of the measures approved in the previous Action Plan.
- It is expected that, once the move to the new building is completed, the majority of the previously approved energy-saving measures will be deployed.

Next steps

Once the relocation to the new building has been completed, a detailed evaluation plan will be developed with the purpose of verifying the feasibility and the degree of execution of the measures outlined in the Action Plan. Furthermore, a framework for periodic review will be established to ensure that the measures are implemented in accordance with the planned design, and both progress and deviations will be documented so that corrective actions may be taken if necessary.



| ACTION PLAN | | | | | | | | | | | |
|-----------------|----------|-----------|---|---|---|---|---|---|---|---|--|
| INCLUDE/EXCLUDE | | CATEGORY | Actions to be implemented to reduce energy consumption, by organisational purpose ² | Intended date to implement or reason for not including | Item recommended in ESOS Report/Audit, or alternative compliance route, or other? | Estimated Total Energy Savings (over four year period), kWh | Source of data used for estimated savings | Optional: Cost savings | Optional: GHG emissions reductions (kgCO2e) | Optional: % savings against baseline | |
| 5 | INCLUDED | BUILDING | Increase employee awareness and Implement "switch off" procedures at end of work day, including laptops, lights, printers, clasing doors etc. (except essential services) | TBC | ESOS Ph 3 Report | 17970.85 | https://web.ua.es/es/ecoc ampus/documentos/cons umo-energia- ordenadores.pdf?utm_sou rce | £1,617.38 | 9625.19 | 2.13 | |
| 5 | INCLUDED | BUILDING | Install dimmable lighting (where suitable and practically possible) | 01/12/2025 (part of refurbishment starting in May 2025 | ESOS Ph 3 Report | Once more data on the renovation is available, the savings can be better calculated | https://op.europa.eu/en/p ublication-detail/- /publication/5949595b- 9579-11ee-b154- 01aa75ed71a1/language- en?utm_source= | Once more data on the renovation is available, the savings can be better calculated | Once more data on the renovation is available, the savings can be better calculated | Switching from traditional lighting to smart systems can result in energy savings of up to 40%. | |
| • | INCLUDED | BUILDING | Install Passive Intrared (PIR/movement) lighting or sensors (where suitable and practically possible) | 01/12/2025 (part of refurbishment starting in May 2025 | Once more data on the renovation is available, the savings can be better calculated | | https://op.europa.eu/en/p ublication-detail/- /publication/6949595b- 9579-11ee-b164- 01aa75ed71a1/language- en?utm_source= | Once more data on the renovation is available, the savings can be better calculated | Once more data on the renovation is available, the savings can be better calculated | Switching from traditional lighting to smart systems can result in energy savings of up to 40%. | |
| 0 | EXCLUDED | BUILDING | Consider installing internal partitions to improve AC efficiency in large- open plan spaces | | | | | | | | |
| • | INCLUDED | BUILDING | Adjust AC system thermostat by +/- 1 degree (where suitable and practically possible) | 01/12/2025 (part of refurbishment starting in May 2025 | ESOS Ph 3 Report | 722063.45 | https://energy.ec.eumpa. eu/topics/markets-and- consumers/actions-and- measures-energy- prices/blaving-my- part en?utm sources | £64,985.71 | 386737.1838 | It could represent 9% of the Cooling Consumption. | |
| 0 | EXCLUDED | BUILDING | Install sub-meters to enable precise data collection and identify areas of highest energy consumption | | | | | | | | |
| 0 | EXCLUDED | IRANSPORT | Optimise fleet management—plan charles, more efficient routes, car- charing and reducing number of journeys | Currently staff do car share for booked transfers where possible | | | | | | | |
| • | INCLUDED | TRANSPORT | Improve fleet efficiency - When a vehicle purchase is due, consider a more efficient vehicle compared to previous model (i.e. Hybrid or efectric vehicle). | TBC | Excluded from ESOS as the de minimis but still recommended by Sustainabuild Ltd | 10459.96 | https://www.eea.europa.e u/en/analysis/indicators/n ew-registrations-of- electric- yehicles?utm_source= | £1,110.84 | 5602.30 | 83.9 | |

Figure 2: Action Plan (by Sustainabuild)



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| ESOS Phase 3 - Progress Update 1 (6 December 2024- 5 December 2025) | | | | | | | | |
|---|-------------------------------|--|--|--|--|--|--|--|
| Project Name | Entain Corporate Services Ltd | | | | | | | |
| Project Number | \$009 | | | | | | | |

| | | | | | 1 | | | | | | | | |
|---|-----------------|-----------------|---|--|---|--------|--------------------------|--|---------------------------------|---|---|---|---------------------|
| | INCLUDE/EXCLUDE | CATEGORY | Actions to be implemented to reduce energy consumption, by organisational purpose ¹ | Intended date to implement or reason for not including | Item recommended in ESOS Report/Audit, or alternative compliance route, or other? | Implem | nented / Not implemented | Additional Information | Official Implementation Date | Estimated Total Energy Savings (over reporting period) [kWh] | Optional: % savings against baseline | Source of data used for estimated savings | Additional Comments |
| 5 | INCLUDED | BUILDING | Increase employee awareness and Implement "switch off" procedures at end of work day, including laptops, lights, printers, closing doors etc. (except essential services) | ISC | ESOS Ph 3 Report | 0 | NOT IMPLEMENTED | The switches are sensor based | N/A | N/A | N/A | N/A | N/A |
| 5 | INCLUDED | BUILDING | Install dimmable lighting (where suitable and practically possible) | 01/12/2025 (part of refurbishment starting in May 2025 | ESOS Ph 3 Report | 0 | NOT IMPLEMENTED | Entain will be moving to a new building in Q2 2026. That building will have dimmable lighting complying with H&S. | N/A | N/A | N/A | N/A | N/A |
| 5 | INCLUDED | BUILDING | Install Passive Infrared (PIR/movement) lighting or sensors (where suitable and practically possible) | 01/12/2025 (part of refurbishment- starting in May 2025 | ESOS Ph 3 Report | 0 | NOT IMPLEMENTED | Entain will be moving to a new building in Q2 2026. That building will have motion sensors. | N/A | N/A | N/A | N/A | N/A |
| 0 | EXCLUDED | SUILDING | Consider-installing-internet-partitions to improve AC efficiency in large- open-plan-spaces | | | | | | | | | | |
| 2 | INCLUDED | BUILDING | Adjust AC system thermostat by +/- 1 degree (where suitable and practically possible) | 01/12/0026 (peat-of-re-furbishment- clarling-in-May-2025 | ESOS Ph 3 Report | 0 | NOT IMPLEMENTED | The staff can only switch ON or OFF the ACs and have no access to thermostat. The new building will provide them the thermostat control of +2 degrees. | N/A | N/A | N/A | N/A | N/A |
| 0 | EXCLUDED | BUILDING | Install sub-meters to enable precise data collection and identify areas- of highest-energy-consumption | | | | | | | | | | |
| 0 | EXCLUDED | TRANSPORT | Oplimice-lice-Imanagement—pion-sharter-more-efficient-router-car- sharing-and-reducing-number-of-journeys | Currently staff do car-share for booked- transfers where possible | | | | | | | | | |
| • | INCLUDED | TRANSPORT | Improve fleet efficiency - When a vehicle purchase is due, consider a more efficient vehicle compored to previous model (i.e. Hybrid or electric vehicle). | I8C | Excluded from ESOS as the de minimis but still recommended by Sustainabuild Ltd | 0 | NOT IMPLEMENTED | Entain aim to purchase more efficient vehicles in Q2 2024, and will be accounted for in Progress Update 2. | N/A | N/A | N/A | N/A | N/A |
| 0 | EXCLUDED | TRANSPORT | Improve fuel efficiency — switch to sustainable fuel options such as Biolyce | | | | | | | | | | |

| | 1 | EXCLUDED | TRANSPORT | Solar-powered-electric-vehicle-charging stations | | | | | | | | | | |
|---|---|----------|-----------|---|---|---|---|-----------------|-------------|-----|------|-----|-----|-----|
| • | 1 | INCLUDED | TRANSPORT | Regular Maintenance | This has been engoing since obtained the vehicles monthly checks. Tyre pressures/oil etc and annual servicing | Excluded from ESOS as the de minimis but still recommended by Sustainabuild Ltd | 0 | NOT IMPLEMENTED | No comments | N/A | N/A | N/A | N/A | N/A |
| | ı | INCLUDED | OTHER | Consider carbon offselling programs | T BC, when more information available in Gibrattar | Recommended by Sustainabuild Ltd (outside of ESOS) | 0 | NOT IMPLEMENTED | No comments | N/A | N/A | N/A | N/A | N/A |
| |) | EXCLUDED | TRANSPORT | Replace the current vehicles with electric vehicles | | | | | | | | | | |
| | | | | | | | | | | | 0.00 | - | - | |