SUSTAINABILITY STATEMENT

2025

Bally's Intralot

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ESRS 2
GENERAL DISCLOSURES

About this report [BP-1]

Scope against the financial statements

Bally's Intralot Group's (hereinafter "Bally's Intralot or "Group") Sustainability Statement has been prepared on a consolidated basis, in line with the requirements of the European Sustainability Reporting Standards (ESRS) and mirrors the scope of the Group's financial statements, ensuring a comprehensive and integrated presentation of Bally's Intralot's global operations across financial and sustainability activities. **[BP-1.5 b(i)]**

Consolidation

The data presented in the Sustainability Statement are consolidated at the Group level and include the listed parent company, Bally's Intralot S.A., together with its subsidiaries, associates, and joint ventures (hereinafter referred to as the "Subsidiaries" or "entities"). Following the acquisition of Bally's International Interactive business within 2025, the scope of consolidation has been expanded to reflect the Group's updated structure, ensuring that the newly acquired entities are appropriately incorporated where applicable. This process involves aligning the scope, structure, and content of the Sustainability Statement with the requirements of the ESRS framework to ensure comprehensive, transparent and compliant reporting. The current Sustainability Statement covers all entities within the Group and provides key environmental, social, and governance (ESG) information to meet the expectations of both regulatory authorities and stakeholders. Reporting in accordance with an ESRS-aligned Sustainability Statement enhances the transparency, relevance, and comparability of Bally's Intralot Group's sustainability disclosures, enabling the Group to more effectively demonstrate its ESG commitments and performance on a broader scale. **[BP-1 5 a, BP-1 5 b(ii)]**

Bally's Intralot's Sustainability Statement not only covers its internal operations but also extends to the entire value chain, including suppliers, partners, and customers. This comprehensive approach is essential from both the ESRS and ESG perspectives as it ensures that all aspects of the Group's environmental, social, and governance impacts are accounted for and managed. By addressing the entire value chain, Bally's Intralot can identify and mitigate risks, enhance transparency, and drive improvements across all areas of its business. This alignment with ESRS guidelines ensures thorough and compliant reporting, while also demonstrating Bally' s Intralot's commitment to sustainability and responsible business practices, ultimately strengthening stakeholder trust and supporting long-term value creation. **[BP-1 5 c, AR 1]**

Omission of EU-related information

Bally's Intralot is fully committed to transparency in its sustainability reporting and corporate disclosures. In alignment with the European Sustainability Reporting Standards (ESRS) and Directive 2013/34/EU, the Group affirms that it will not apply the option to withhold information related to intellectual property, know-how, or innovation outcomes, as specified in ESRS 1 section 7.7.

Additionally, Bally's Intralot will not utilize the exemption outlined in articles 19a(3) and 29a(3) of Directive 2013/34/EU concerning impending developments or ongoing negotiations. The Group remains committed to delivering complete and precise information to all stakeholders, upholding accountability, and adhering to the highest standards of corporate governance and transparency. **[BP-1 5d] [BP-1 5e]**

Additional information [BP-2]

Bally's Intralot Integration

Following the completion of the acquisition of Bally's International Interactive by INTRALOT, as announced on 10 October 2025, the subsidiary is being progressively integrated into the Group's structures and reporting systems. As a result of this change in the scope of consolidation during the reporting period, and with respect to certain qualitative and quantitative Disclosure Requirements (DRs) under the ESRS standards and the Corporate Sustainability Reporting Directive (CSRD), it is noted that certain data points and indicators are not yet fully available or harmonized at consolidated Group level for the current reporting period. The Group is currently in a transitional phase, during which policies, procedures, governance structures, and data collection and reporting methodologies are being systematically aligned across all subsidiaries. Full alignment and consolidation of the relevant indicators are expected to be completed by the end of 2026 and will be fully reflected in the next reporting cycle.

Time horizons

Bally's Intralot structures its sustainability reporting in accordance with the timelines set by the European Sustainability Reporting Standards (ESRS), incorporating a short-term horizon of up to one year (1 year), a mid-term horizon spanning one to five years (1-5), and a long-term horizon extending beyond five years (more than 5 years). This alignment guarantees consistency with ESRS guidelines and establishes a transparent framework for evaluating and documenting sustainability goals and achievements over various periods. **[BP-2 9 a, b]**

Value chain estimation

Bally's Intralot is dedicated to maintaining the highest standards of accuracy, transparency, and accountability in its sustainability reporting processes. As part of this commitment, the Group has carefully assessed the metrics used for value chain data and has determined that estimations from indirect sources have been appropriately utilized where necessary.

By leveraging well-founded estimations alongside direct data sources, Bally's Intralot ensures a comprehensive and reliable approach to reporting. The Group remains committed to clarity and verifiability, continuously enhancing its methodologies to provide stakeholders with meaningful and insightful sustainability disclosures.

Furthermore, Bally's Intralot has established sustainable procurement policies, implemented effective monitoring mechanisms, and conducts regular audits to uphold its high standards and reinforce trust across its value chain. **[BP-2 10 a, b, c, d]**

Sources of estimation and outcome uncertainty

Notwithstanding the transitional elements described under the section "*Bally's Intralot integration*", the Group remains committed to delivering robust quantitative metrics and monetary values derived from available and calculated data, using established methodologies and documented procedures. While a degree of estimation and measurement uncertainty is inherent in certain indicators—particularly in the context of ongoing integration—the Group applies internal controls and validation processes to ensure that the reported information provides a fair, and reasonable representation of its sustainability performance based on the information currently available. In addition, for the subsidiary Intralot Inc., certain estimates were applied in the calculation of Scope 1 and Scope 2 GHG emissions due to the temporary unavailability of a complete set of primary activity data (energy supplier invoices/bills) for the reporting period. In such cases, energy consumption was estimated using prior-year consumption data with the corresponding headcount (as of 31/12) used as a proxy, under the assumption that no significant changes occurred in the subsidiary's operational activities compared to the previous year. This approach is consistent with commonly applied methodologies under the GHG Protocol. The resulting level of measurement uncertainty is considered moderate. Further details on the methodology and related assumptions are provided in section ESRS E1-6. **[BP-2 11 a]**

Changes in preparation or presentation of sustainability information

For the current reporting year, Bally's Intralot is updating its previous Sustainability Statement to reflect both the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the significant changes in the Group's scope and operations following the acquisition of Bally's International Interactive business. Therefore, the Group's sustainability disclosures continue to fully align with ESRS requirements. **[BP-2 13 a]**

A recalculation of the 2024 data has been carried out in sections E1-5, E-6 and S1-13, where deemed necessary. The changes primarily relate to the incorporation of more complete or updated information, as well as the correction of errors or miscalculations. The 2024 revised data are clearly indicated in the respective sections, where explanations of the changes are provided. **[BP-2 14 a, b, c]**

Following the acquisition of Bally's International Interactive business, the reporting boundary of the Group has changed, and the current reporting period includes all subsidiaries of the expanded Group. The comparative information between the 2025 and 2024 data presented in other sections of the Sustainability Statement is provided solely for reference purposes and does not fully reflect the current consolidated position of the Group, due to the ongoing harmonization and integration process of the acquired subsidiary. **[BP-2 13 b, c]**

Other EU legislation included

This Sustainability Statement includes data from all entities within Bally's Intralot Group, offering a thorough overview of the Group's operations. It provides stakeholders with insights into how Bally's Intralot addresses significant issues, the measures the Group takes towards Sustainable Development, and Group's responsible efforts in supporting the United Nations Sustainable Development Goals (SDGs). Compliant with the CSRD, this report demonstrates Bally's Intralot's commitment to transparency, accountability, and adherence to evolving sustainability standards. The reporting period spans from January 1, 2025, to December 31, 2025, covering all business activities of Bally's Intralot and its subsidiaries. **[BP-2 15]**

Incorporation by reference

When Bally's Intralot fully applies other reporting standards or frameworks, this is explicitly stated within the Sustainability Statement. For instances where only partial application occurs, the Group provides detailed references to the specific sections of the standards or frameworks that have been utilized. This approach guarantees transparency and clarity for stakeholders regarding the origins and extent of the disclosed sustainability information.

Bally's Intralot ensures that any information derived from other legislation or widely accepted sustainability reporting standards and frameworks is clearly indicated in the Sustainability Statement. In cases of partial application, exact references to the relevant sections are provided, preserving the integrity and transparency of the reporting process.

Disclosure Requirement	Reference
SBM-1 – Strategy, business model and value chain [SBM-1 40 b]	Annual Report 2025, pp. 309
Gross Scopes 1, 2, 3 and total GHG emissions [E1-6 AR 55]	Annual Report 2025, pp. 395

[BP-2 16]

Governance

The role of the BoD [GOV-1]

In accordance with Article 18 of its Articles of Association, Bally's Intralot is governed by a Board of Directors, comprising between seven (7) and twelve (12) members, whose duties are outlined in both the Law and the Articles of Association. The Board of Directors collectively possesses ample knowledge and experience in the Group's activities, enabling effective oversight of all operations. Members of the Board are elected by the General Meeting of Shareholders and include executive, non-executive, and independent non-executive members, as stipulated by Law 4706/2020. The Board meets according to a predetermined schedule, adopts an annual action plan, makes decisions, oversees all Group activities, and supervises executives assigned with specific responsibilities, either according to the organizational chart or directly by the Board itself. Board members are eligible for re-election and can be dismissed at any time by the General Meeting, irrespective of their term's expiration.

The current Board of Directors of Bally's Intralot was elected by the General Meeting of Shareholders on 30 May 2024 for a six-year term, expiring on 30 May 2030. Following the resignation of one member, the Board was reconstituted on 7 November 2025, when Mr. Robeson Mandela Reeves was elected as a new member of the Board, replacing the resigned member, and was appointed as Chief Executive Officer of the Company. This reconstitution took place in the context of the strategic transformation of the Group, including the acquisition of Bally's International Interactive business, a transaction which was completed in October 2025.

The Board of Directors is composed of eleven (11) members. The Board maintains a diverse composition, with approximately 27% female representation, ensuring a broad range of perspectives and experience. Following Mr. Nikolaos Nikolakopoulos step down from his executive role on March 16, 2026, the Board consists of two (2) executive members and nine (9) non-executive members, of whom four (4) are independent, representing 36% of the Board. The composition of the Board continues to meet all conditions and criteria set forth by applicable legislation, supporting the Company's governance framework during its expanded international operations.

The Board of Directors of Bally's Intralot comprises individuals with extensive and diverse expertise across various sectors, products, and geographic locations, ensuring robust governance and strategic oversight. Key members include Sokratis Kokkalis, Chairman and Non-Executive Member, the visionary founder with a strong background in technology and international business and Soohyung Kim, Non-Executive Vice-Chairman, with valuable investment management skills and huge knowledge of the gaming sector. Robeson Reeves, Group CEO, holds various senior management positions within the gaming industry and has vast knowledge of B2C and B2B gaming operations. Group operations and corporate governance are led by Chrysostomos Sfatos, President Lotteries & Group Chief Operating Officer, who oversees Finance, HR, Legal Divisions, and Corporate Affairs, bringing extensive experience in strategy, finance, and executive leadership across Bally's Intralot and related organizations. Nikolaos Nikolakopoulos, brings deep experience in corporate strategy and sustainability, having served in numerous senior leadership positions across Bally's Intralot global operations. Dimitrios Theodoridis brings experience in business development and strategic planning and Vladimira Mircheva contributes significant financial analysis skills and institutional investment management background. The Board also benefits from the financial acumen of Ioannis Tsoumas and Georgios Karamichalis, the strategic and international experience of Adamantini Lazari and the legal expertise of Dionysia Xirokosta. Collectively, their diverse backgrounds and skills ensure effective oversight and strategic direction for the Group. Bally's Intralot does not maintain designated elected representative from its own workforce on the Board of Directors (BoD). **[GOV-1 21 a, b, c, d, e, AR 5]**

Sustainability governance

Following the introduction of CSRD regulation in 2024, Bally's Intralot established a robust sustainability governance framework in early 2025 that drives the Group's sustainability strategy and promotes the integration of ESG initiatives across its operations. This governance structure is built on an annual sustainability plan, comprehensive reporting and data management, performance monitoring, stakeholder engagement, and the identification and management of relevant risks and controls. To effectively manage and oversee the Group's sustainability impacts, risks, and opportunities, Bally's Intralot has formed a cross-departmental structure, which consists of Units (Departments and Divisions) with a well-defined structure, roles, and responsibilities. This structure functions as an in-house community dedicated to ensuring the Group's sustainability efforts are aligned with its goals and continuously improved. While this structure ensures the development of sustainability policies and processes across the Group's entities, it has yet to assign targets for the identified material impacts, risks, and opportunities at each level of governance. Specific targets will be established and allocated for monitoring and implementation in the upcoming reporting cycles.

At the **Supervisory Level**, the Board of Directors (BoD) supervises the sustainability strategy, aligning it with the Group's long-term goals and corporate strategy. They monitor performance, due diligence processes, and provide strategic direction to address key impacts, risks, and opportunities identified through materiality assessments. The Audit Committee ensures the integrity of the Sustainability Statement and compliance with relevant regulations, collaborating with the Management Level, Internal Audit Unit, and external auditor for thorough review and approval.

At the **Management Level**, the Group CEO integrates sustainability with business goals, shaping the Group's approach to sustainable development. The COO aligns the sustainability strategy with corporate objectives, integrates initiatives across functions, and adapts ESG policies to regulatory requirements. The

Chief Operating Officer leads the Sustainability Coordinating Team and engages stakeholders to ensure strategic alignment. The CTO drives innovation in sustainable product solutions and services, aiming to reduce environmental impact and improving efficiency. The CFO ensures sustainability investments align with financial objectives and regulatory requirements, including EU Taxonomy and climate-related disclosures. The CLO oversees regulatory compliance, advising on sustainability practices related to human rights, anti-corruption, and governance. The CCO integrates sustainability into the commercial strategy, promoting sustainable products, identifying market opportunities, and fostering customer relationships. The Risk Management Committee identifies and mitigates risks, ensuring proactive adaptation to challenges. The Responsible Gaming Committee upholds responsible gaming principles, integrating features into products and services, and ensuring compliance with the World Lottery Association framework.

At the **Administrative Level**, the Coordinating Team executes the sustainability strategy, providing training on reporting standards, engaging with the Management of Bally's Intralot Group and ensuring accurate ESG metrics reporting. The Corporate Affairs & Sustainability Unit aligns executive directives with annual plans, collects ESG data, develops the sustainability report, and fosters transparent communication with stakeholders. The Finance Unit verifies financial data related to sustainability projects, ensuring alignment with ESG performance and financial reporting. The Regulatory Compliance Unit ensures sustainability data compliance with laws and regulations, providing advice to the Coordinating Team. The Human Resources Unit embeds sustainability into corporate culture through training, engagement initiatives, and integrating principles into recruitment and performance management. Additionally, is responsible for the development and implementation of all human resources policies. The Risk Management Unit aligns sustainability initiatives with data security and privacy regulations, managing operational risks. The Supply Chain Unit is responsible for the alignment of procurement objectives with the sustainability strategy, ensuring all supply chain stakeholders meet ESG criteria and reporting on performance. The Technology Unit develops sustainable product solutions, adapting innovative technologies to support the environmental footprint reduction and efficiency improvement. It supports circular economy goals through optimized resource use in product development. General Managers of Bally's Intralot's subsidiaries integrates sustainability strategy into their local initiatives, aligning with the Group's goals and providing feedback on performance.

The Audit process takes place through the Internal Audit Unit and an appointed External Auditor. The Internal Audit Unit monitors and evaluates the sustainability statement process, by reviewing content under CSRD regulations, assessing the risks that may affect the financial statements. The External Auditor conducts limited assurance engagements on the Sustainability Statement to ensure accuracy, reliability, and compliance with CSRD regulation.

[GOV-1 21 b] [GOV-1 22 a, GOV-1 22 b, AR 3] [GOV-1 22 c, AR 4] [GOV-1 22 c(i)] [GOV-1 22 c(ii)] [GOV-1 22 c(iii)] [GOV-1 22 d]

Training Management on Sustainable Development Issues

The Group is responsible for developing and implementing a comprehensive training program on risk management, in alignment with both institutional regulations and internal policies. This program will include introductory training materials tailored for various stakeholders, such as Board members, management staff, and relevant personnel from different Divisions. The objective is to educate participants on the fundamental principles, governance, classification, and methodologies of risk management. Board members will receive training upon assuming their roles and periodically throughout their tenure, ensuring compliance with the Board Members' Suitability Policy.

The training policy for the Board of Directors, top management team, and other executives, particularly those involved in control, risk management, regulatory compliance, and information systems functions, is integrated into the internal rules of operation. It is important for Bally's Intralot's path towards sustainability, to ensure a deep understanding of sustainability across the organization through tailored training sessions for all levels, from the Management to Administrative Level. This includes educating the Board of Directors and executives per focus of area on high-level sustainability concepts, governance, and risk management, while providing operational teams with practical knowledge on implementing sustainable practices in their daily work. The Group offers a variety of learning materials such as seminars, webinars, workshops, and ongoing educational resources to keep employees informed about the latest sustainability trends and best practices. By fostering continuous learning and a culture of ownership, Bally's Intralot ensures that every employee is empowered to contribute to Bally's Intralot's sustainability goals, aligning both individual and organizational efforts with its commitment to making a positive social and environmental impact.

The Board of Directors of Bally's Intralot possesses a diverse array of skills and expertise crucial for effectively overseeing sustainability matters. The Board ensures that the necessary skills and expertise are either directly available or developed through a combination of direct experience and access to external experts or training. This encompasses expertise in technology, international business, finance, accounting, legal and regulatory compliance, strategic planning, and investment management.

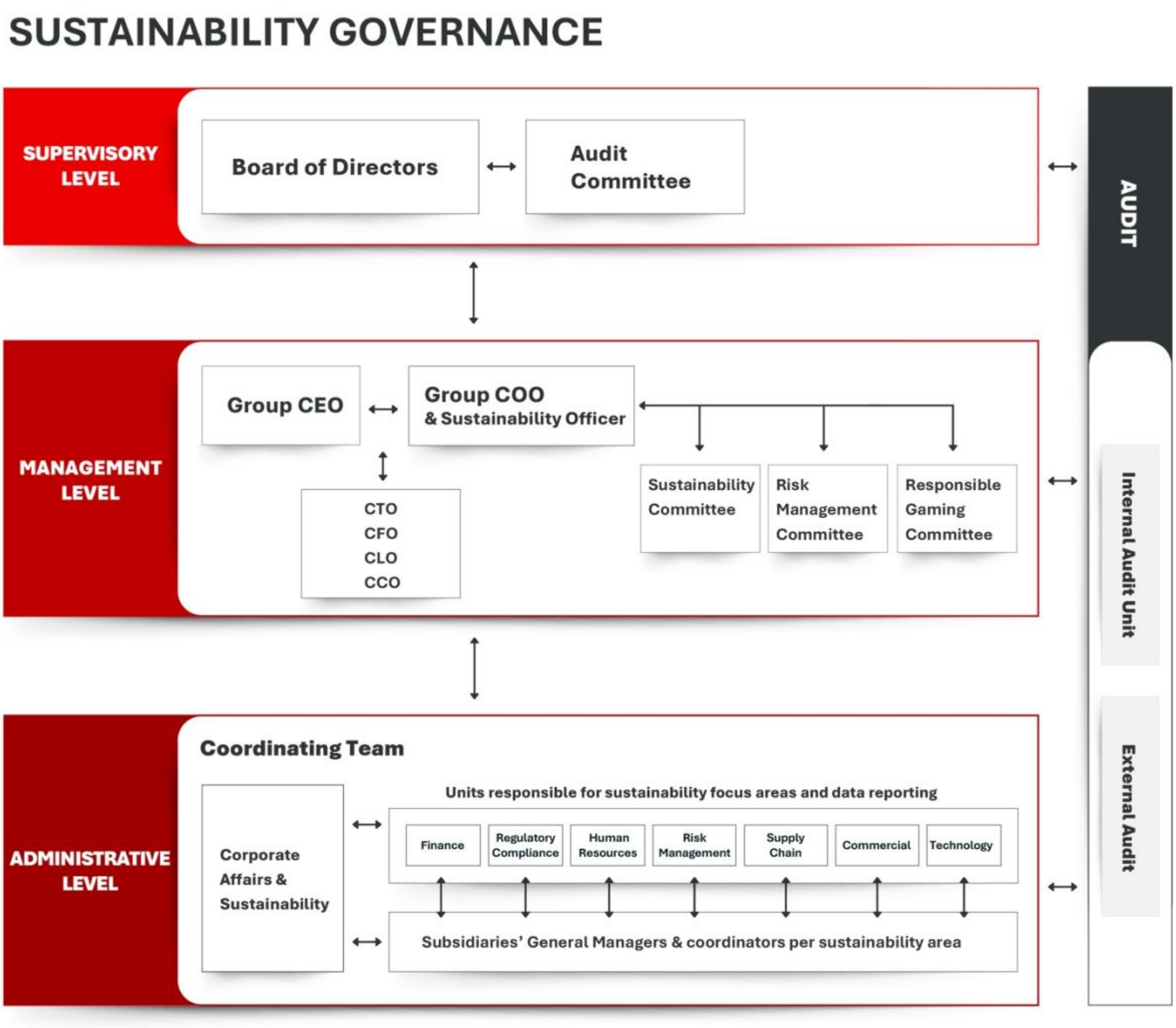
The Board's collective expertise is closely aligned with the Group's material impacts, risks, and opportunities. They utilize their knowledge to identify and mitigate sustainability-related risks, foster innovation in sustainable products and services, enhance stakeholder engagement, ensure regulatory compliance, and support sustainable financial planning. This holistic approach enables the Board to steer Bally's Intralot towards achieving its sustainability objectives and contributing to long-term success and value creation for all stakeholders. **[GOV-1 23, AR 5, GOV-1 23 a, GOV-1 23 b]**

Oversight of sustainability matters [GOV-2]

At Bally's Intralot, the administrative, management, and supervisory bodies, including their relevant committees, are regularly informed about material impacts, risks, and opportunities, as well as the implementation of due diligence and the results and effectiveness of policies, actions, metrics, and targets adopted to address them.

Roles & Responsibilities

Bally's Intralot's sustainability governance framework is structured across three main levels of responsibility: **Supervisory, Management,** and **Administrative Levels**. These roles and responsibilities ensure sustainability is integrated into every aspect of Bally's Intralot's operations, from strategy development to day-to-day execution, reinforcing the Group's commitment to delivering long-term value through responsible, sustainable practices. In addition, the Internal Audit Unit monitors and evaluates the process of the Sustainability Statement development under CSRD and relevant regulations, while External Auditor performs a limited assurance engagement on the consolidated Sustainability Statement of Bally's Intralot under CSRD.



SUPERVISORY LEVEL

Board of Directors (BoD): The Board of Directors oversees the Sustainability Strategy, ensuring it aligns with the Group's long-term objectives and corporate strategy, while addressing key sustainability impacts, risks, and opportunities (IROs) identified through the DMA. In addition, the BoD monitors Bally's Intralot's overall sustainability performance and due diligence processes and provides strategic directions to meet Group goals.

Audit Committee: The Audit Committee assesses the integrity of Bally's Intralot's Sustainability Statement and monitors its compliance with all relevant financial, environmental, social and governance regulations. This committee examines the most significant sustainability reporting matters in the group's financial statements, in collaboration with the Management Level, the Internal Audit Unit, and the external auditor, in order to be submitted for approval to the BoD.

MANAGEMENT LEVEL

Group CEO: The Group CEO demonstrates corporate commitment to sustainability by ensuring the integration of the Group's sustainability strategy with overall business goals. The Group CEO plays a key role in shaping the Group's approach to sustainable development and resource management.

Chief Operating Officer (COO) & Sustainability Officer: The Group COO & Sustainability Officer holds overarching responsibility for the Group's sustainability strategy, ensuring alignment with both corporate and industry objectives, integrating sustainability initiatives across key Group functions, and adapting ESG policies in response to evolving regulatory requirements and business needs. The Sustainability Officer chairs the Sustainability Committee and leads the Sustainability Coordinating Team, fostering effective cross-functional collaboration to advance sustainability initiatives across the Group. In addition, the role includes active engagement with internal and external stakeholders to ensure alignment with and effective implementation of the Group's sustainability strategy

Chief Technology Officer (CTO): The CTO leads and oversees the development of Bally's Intralot's wide range of sustainable product solutions and services, driving innovation that supports the reduction of the environmental footprint of the Group's corporate operation and customers who use products and solutions of Bally's Intralot. The CTO also leads the integration of new technologies, such as cloud solutions, AI, and data analytics, as well as extensive automations in products and projects development life cycle to improve efficiency and resource utilization, aiming to support circular economy synergies.

Chief Financial Officer (CFO): The CFO integrates sustainability strategy into the Group's financial strategy, ensuring that sustainability investments are viable and align with financial objectives. This includes overseeing financial materiality results of identified Impacts, Risks and Opportunities (IROs) that affect (or could reasonably be expected to affect) the Group's financial position, financial performance, cash flows, and cost of capital over the short, medium or long-term. Additionally, the CFO oversees alignment with the EU Taxonomy for sustainable finance and the climate-related financial disclosures, ensuring compliance with regulatory requirements and integrating sustainability considerations into financial decision-making.

Chief Legal & Regulatory Compliance Counsel (CLO): The Group CLO oversees Bally's Intralot's regulatory compliance function and advises the Executive Level as well as, if requested, the Supervisory Level on the Group's sustainability initiatives and practices in order to comply with all relevant environmental, social, and governance (ESG) regulations, both locally and internationally. This includes, without limitation, adhering to laws related to human rights, anti-corruption, whistleblowing, and Code of Conduct.

Chief Commercial Officer (CCO): The CCO holds a pivotal role in integrating sustainability into Bally's Intralot's commercial strategy by aligning sustainability goals with business objectives and customer needs. The CCO fosters strong customer relationships, promoting sustainable products and services that meet growing demand for environmentally and socially responsible solutions. They identify new market opportunities, ensuring the Group's offerings align with sustainability trends and business needs. The CCO collaborates across functions to embed sustainability in all customer-facing activities and works closely with stakeholders to communicate and advance Bally's Intralot's sustainability initiatives, while monitoring and reporting on their commercial impact. The CCO may seek partnerships with organizations focused on sustainability to innovate and enhance the organization's ability to meet sustainability goals.

Sustainability Committee: To reinforce the Group's commitment to the Corporate Sustainability Reporting Directive (CSRD) and relevant international sustainability regulations, the Sustainability Committee has been formally established to provide strategic oversight of the Group's sustainability agenda. The Committee assumes overall responsibility for the Group's sustainability strategy, ensuring alignment with corporate objectives, industry standards, and evolving ESG requirements. The Committee is supported by a Sustainability Coordinating Team, which is responsible for the operational execution of sustainability initiatives across the Group. This includes cross-departmental coordination, monitoring of progress against established objectives, and reporting on outcomes to ensure transparency, accountability, and continuous improvement.

Risk Management Committee: The Risk Management Committee is responsible for identifying, assessing, and mitigating risks across the organization. This includes monitoring risks related to business activities, ensuring that risk management practices align with ESG impacts of material topics, and ensuring the Group is prepared to proactively adapt to potential challenges.

Responsible Gaming (RG) Committee: To ensure that responsible gaming remains a key focus within the Group's sustainability framework, the RG Committee is tasked with upholding responsible gaming principles and practices across its operations, product portfolio, and services. The Committee oversees the annual initiatives plan, the integration of responsible gaming features into the product portfolio, and the implementation of training programs to ensure compliance with the World Lottery Association (WLA) framework, under which the Group is certified.

ADMINISTRATIVE LEVEL

Coordinating Team: At the administrative level, a Coordinating Team has been established to execute and implement the sustainability strategy. The Coordinating Team plays a pivotal role in addressing medium- to long-term environmental, social, and governance (ESG) challenges by engaging regularly with the Management of Bally's Intralot Group to enhance decision-making and align sustainability objectives. Additionally, the team is responsible for providing specialized training on sustainability reporting standards and requirements, and for engaging all relevant functions to ensure accurate, consistent reporting and monitoring of ESG metrics to drive alignment across all entities within the Group. The Coordinating Team consists of:

Corporate Affairs & Sustainability Unit: This Unit aligns executive sustainability directives with the annual plan and initiatives across the Group. It collects ESG data and metrics from all functions and subsidiaries to develop the annual sustainability report in compliance with legal frameworks. The function fosters transparent communication with external stakeholders, ensuring alignment with industry standards, and develops strategic communication plans to promote sustainability initiatives both internally and externally. It synthesizes input from various functions to ensure consistent monitoring of sustainability metrics, supports CSRD reporting, and ensures that all communications reflect Bally's Intralot's long-term vision and drive engagement across the organization.

Finance Unit: This Unit is responsible for collecting and verifying financial data related to sustainability projects and the EU Taxonomy, ensuring that reported accounts meet eligibility criteria and align with overall ESG performance in financial reporting. Additionally, the team evaluates the financial materiality of identified Impacts, Risks, and Opportunities (IROs) that may affect or are likely to affect the Group's financial position, performance, cash flows, and cost of capital in the short, medium, and long term. This ensures that the Group's financial reporting accurately reflects the potential financial implications of sustainability-related factors.

Regulatory Compliance Unit: This Unit examines that all sustainability-related data input are in line with local and international laws and regulations and provides relevant advices to all members of the Coordinating Team to ensure such compliance with the applicable legislation, ensuring transparency and consistency across the organization. The function also monitors the legal framework for latest updates and new requirements and safeguards the regulatory compliance of the sustainability policies therewith.

Human Resources Unit: This Unit is responsible for embedding sustainability into Bally's Intralot's corporate culture. They oversee training programs, employee engagement initiatives, and integrate sustainability into recruitment and performance management, ensuring that sustainability principles are reflected in every aspect of the employee experience.

Risk Management Unit: This Unit ensures that sustainability initiatives align with data security and privacy regulations. They also manage business risks distinct from sustainability risks, focusing on operational risks that may affect the broader sustainability strategy.

Supply Chain Unit: This Unit leads procurement strategies that support the Group's sustainability objectives. They ensure that suppliers meet ESG criteria, mitigate risks related to sustainability, and promote ethical sourcing, regularly reporting to leadership on supply chain sustainability performance.

Technology Unit: The Technology Unit ensures that financial data related to sustainability technology investments is accurately inputted and verified. They collaborate with other departments to ensure technology-driven sustainability projects are aligned with Bally's Intralot's financial and operational objectives.

Subsidiaries' Unit: The General Managers of Bally's Intralot's subsidiaries are responsible for executing sustainability initiatives within their regions. They ensure that global sustainability goals are adapted and implemented at the local level, providing feedback on performance and aligning subsidiary operations with Bally's Intralot's overarching sustainability strategy.

AUDIT

Internal Audit Unit: The Head of Internal Audit Unit monitors and evaluates the process of drawing up and submitting the Sustainability Statement in terms of design and effectiveness. The Head of Internal Audit Unit reviews the content of the Sustainability Statement under CSRD and relevant regulations, by capturing information about ESG-related matters that may affect the financial statements, assessing the risks of material misstatement of the financial statements resulting from such matters and evaluating such matters to determine whether they may need to be reflected in the financial statements.

External Audit: The appointed External Auditor is responsible for performing a limited assurance engagement on the consolidated Sustainability Statement of Bally's Intralot, under the Corporate Sustainability Reporting Directive (CSRD), to ensure accuracy, reliability, and compliance of the reported information according to the respective regulation. **[GOV-2 26 a]**

During the reporting period, the administrative, management, and supervisory bodies, including their relevant committees, addressed several material impacts, risks, and opportunities.

Specifically, the bodies focused on energy consumption and emissions, developing and implementing climate change mitigation strategies to manage associated impacts and risks. Fair employment, diversity, and inclusion were key areas of focus, ensuring fair employment practices, talent attraction, and retention. The Group promoted human rights, diversity, and equal opportunities, enhanced employee training and skills development, and established grievance mechanisms to address employee concerns. Employee health, safety, and wellbeing were prioritized, with measures implemented to mitigate risks and enhance workplace safety.

Responsible gaming was another critical area, promoting a safe gaming experience and responsible gaming awareness, and designing products with responsible gaming features to mitigate associated risks. Innovation and technology were leveraged to drive sustainable products and services through digitization, addressing related risks and opportunities.

Data privacy and security were ensured, with robust measures implemented to protect customer data and address risks related to data breaches. The Group engaged with local communities to understand and address their needs, evaluating the economic impact of its operations on these communities. Corporate governance and business ethics were promoted, with a focus on business conduct and anti-corruption measures, ensuring compliance with ethical standards and regulatory requirements. Lastly, responsible procurement practices were implemented, assessing risks and opportunities related to the supply chain and procurement processes.

These material impacts, risks, and opportunities were addressed by Bally's Intralot's administrative, management, and supervisory bodies, ensuring alignment with the Group's sustainability goals and strategic objectives. **[GOV-2 26 b, GOV-2 26 c]**

Incentive schemes [GOV-3]

Incentive schemes

The Remuneration Policy for Board of Directors members considers the existing legal framework, the Hellenic Corporate Governance Code, and the Group's Internal Regulation, with the aim of aligning Board remuneration with the interests of all Group stakeholders. The policy is consistent with market practices and supports the Group's business strategy, long-term objectives, and sustainability. It provides the necessary flexibility to attract and retain individuals with the appropriate skills and experience for each role, while ensuring that remuneration is closely linked to Bally's Intralot's long-term goals. The policy primarily aligns remuneration with shareholders' interests, while also considering the interests of other stakeholders, including employees, and fully complies with European and Greek legal requirements.

For Bally's Intralot no incentive schemes linked to sustainability matters have been implemented for members of the Board of Directors during the reporting period, nor are any such schemes currently under consideration. **[GOV-3 29, AR 7] [GOV-3 29 a] [GOV-3 29 e] [GOV-3 29 b] [GOV-3 29 c]**

Due diligence [GOV-4]

Statement on Due Diligence

Core elements of due diligence	Sections in the Sustainability Statement
a) Embedding due diligence in governance, strategy, and business model	GOV-3, SBM-3
b) Engaging with affected stakeholders in all key steps of the due diligence	SBM-2, IRO-1, MDR-P
c) Identifying and assessing adverse impacts	IRO-1, SBM-3
d) Taking actions to address those adverse impacts	MDR-A
e) Tracking the effectiveness of these efforts and communicating	MDR-M, MDR-T

General Principles

The Group proactively identifies potential corruption and bribery risks across its operations by embedding responsible internal operating principles and implementing policies, rules, and procedures that guide daily activities. This approach includes ensuring compliance with applicable regulations in all jurisdictions where it operates, as well as assessing existing and emerging corruption-related risks, on a periodic basis.

Bally's Intralot, also, conducts thorough assessments of its suppliers' financial and technical performance, monitoring products and service providers based on criteria such as quality of deliverables, infrastructure deployment, testing, system performance, and incidents recorded by its Global Service Desk. Additionally, Bally's Intralot performs due diligence on suppliers' financial data and business partners, including agents, consultants, suppliers, intermediaries, consortium or joint venture partners, contractors or major sub-contractors, and distributors in accordance with its internal risk assessment procedures, before engaging in any business relationship.

The Group maintains robust Know Your Customer (KYC) and due diligence procedures, which are embedded in its operational processes. Responsible procurement practices are governed by a Group-wide Procurement Policy, while anti-corruption clauses are systematically incorporated into supplier agreements. The Group conducts comprehensive and periodic corruption risk assessments and refrains from engaging in, or continuing, business relationships where due diligence outcomes do not meet its established standards, unless adequate risk mitigation measures are implemented in line with internal policies. The Group implements a standardized internal auditing procedure performed annually to assess its business units for relevant risks and monitor high-risk areas. Bally's Intralot also underwent an extensive independent assessment of its responsible gaming practices and products, resulting in the renewal of its Certificate of Alignment with the World Lottery Association (WLA) Responsible Gaming Framework for Associate members until 2027.

Bally's Intralot's DMA examines sustainability matters from two complementary dimensions: impact materiality, which evaluates the effects on society, governance, and the environment, and financial materiality, which assesses how sustainability-related issues influence the Group's value creation and financial performance. This assessment aligns with regulatory requirements and integrates considerations from the Group internal Risk Registry. In addition, Bally's Intralot has implemented grievance mechanisms that enable employees to report and seek redress for incidents of harassment or discrimination. The Group applies a merit-based approach and enforces a strict non-retaliation policy, ensuring that employees can raise concerns through these mechanisms without fear of adverse consequences.

Risk management and internal controls [GOV-5]

Risk management and internal controls

The Group has established a Risk Management System (RMS) as an integral component of its Internal Control System (ICS) in accordance with the corporate governance regulations for listed companies. The ICS comprises a structured set of internal control mechanisms, policies and frameworks -including risk management, internal audit and regulatory compliance- which collectively contribute to the Group's safe and efficient operation across all its activities. They are designed to ensure the efficiency of corporate operations, reliability of financial reporting and compliance with applicable laws and regulations.

To reinforce its governance practices, the Group has formally adopted the RMS and a Regulatory Compliance System that apply to all Group activities.

The RMS enables Group management to collect and monitor risk information, thereby supporting informed decision-making and effective risk management. The Risk Management supports the Group's strategic objectives amidst domestic and international influences. The RMS is supported by the Enterprise Risk Management (ERM) Framework, which defines the governance structure, roles, and methodologies for managing risk.

Under the ERM framework, the Group applies a structured risk management process for the systematic management of risk for all Group activities following the below key steps:

- Risk identification
- Risk assessment
- Risk response
- Risk monitoring and reporting

Furthermore, within the ERM Framework, the Group has established a Governance Framework that defines the structures, roles and processes that most effectively support the achievement of objectives and enable strong governance and risk management.

The Board of Directors holds ultimate responsibility for risk management and for determining the Group's risk appetite. It approves the ERM Framework and oversees the adequacy and effectiveness of the ICS.

Supporting the Board of Directors, the Risk Management Committee has been established to ensure the effective management of risks across the Company and the Group. It consists of senior Chief-level executives from key business and control functions ensuring strong cross-functional governance and comprehensive risk oversight. Its main responsibilities include evaluating the ERM Framework, approving it for submission to the Board for final approval, and actively supporting the risk management process by overseeing its proper implementation.

The Risk Management Officer acts as a liaison between the Risk Management Committee -and consequently the Board of Directors- and operational management, by coordinating the implementation of the risk management process. They are responsible for the management and monitoring of risks (depending on the level of risk), coordinating the actions required under the RMS, and for preparing regular risk management reports for the Board of Directors submitted through the Risk Management Committee.

The Divisions/Departments act as the first line of defense, responsible for identifying, managing, and monitoring risks within their areas of operation. Within their accountability is timely reporting significant risks to the Risk Management Committee and the Board through the Risk Management Officer.

The Board of Directors is tasked with presenting all significant business risks related to the operation of the Group and the companies included in the consolidated financial statements, providing explanations where necessary, in the preparation of annual and interim financial statements.

The Internal Audit Unit plays a crucial role to adding value and improving the operations of the Group by providing independent and objective assurance and advisory services. It supports the Group in achieving its objectives by applying a systematic and professional approach on the evaluation and improvement of the effectiveness of the risk management, corporate governance, internal control systems and processes of the Group. The Internal Audit Unit monitors and evaluates:

- the implementation of Bally's Intralot's Internal Regulation and the ICS, particularly with respect to the adequacy and accuracy of financial and non-financial information, risk management, regulatory compliance, and adherence to the Code of Corporate Governance adopted by the Group,
- the compliance with the Articles of Association and, more broadly, with the legislation governing the Group, in particular stock market and Société Anonyme companies' legislation,
- the quality assurance mechanisms,
- the corporate governance mechanisms,

- the compliance with commitments outlined in Group's press releases and business plans regarding the use of the funds raised from the regulated stock market.

The Audit Committee is responsible for monitoring and evaluating the adequacy of the ICS of the Group. The Committee is informed of the annual audit program of the Internal Audit Unit prior to its implementation and holds regular meetings with the Head of the Internal Audit Unit to discuss relevant issues and any problems arising from the internal audit procedure. The Audit Committee also monitors the financial reporting processes.

In summary, the Group's RMS Governance framework involves the Board of Directors, the Risk Management Committee, the Risk Management Officer, the functional Divisions and Departments, the Internal Audit Unit, and the Audit Committee. Each governance body has defined roles and responsibilities to ensure effective risk management, regulatory compliance, accurate and reliable financial reporting, thereby supporting the Group's strategic objectives and operational integrity.

For the purposes of sustainability reporting, risks are classified based on the Group's ERM Framework risk classification, where sustainability-related risks fall under the first-level Classification "*Strategy and Planning*" and second-level classification "*Corporate Responsibility & Sustainability (CR&S)*".

[GOV-5 36 a, 36 b, 36 e, AR 11]

Risk catalogue

Through the above procedure the Group has identified the risks below:

1. Accuracy of Data Due to the Nature of the Subsidiaries

Risk: The diverse nature of subsidiaries can lead to inconsistencies and inaccuracies in data, which can affect the overall reliability of consolidated sustainability statements.

For the mitigation controls the group has implemented:

- **Standardization of Reporting**: Bally's Intralot has implemented standardized reporting templates and guidelines across all subsidiaries to ensure uniformity in data collection and reporting.
- **Regular Audits:** Bally's Intralot conducts regular internal audits to verify the accuracy and completeness of the data reported by subsidiaries.
- **Training and Development:** Bally's Intralot provides ongoing training to subsidiary finance teams on the importance of data accuracy and the use of standardized reporting tools.

2. Consolidation of the Data

- Risk: The process of consolidating data from multiple subsidiaries can be complex and prone to errors, leading to inaccurate sustainability reporting. For the mitigation controls the group has implemented:

- **Investment in ESG Reporting System Automation and Traceability:** Bally's Intralot has invested in and implemented an ESG software solution to support the consolidation of sustainability data from internal stakeholders and subsidiaries. This control enhances data accuracy, improves traceability, and reduces the risk of manual errors in sustainability reporting.
- **Training and Support:** Bally's Intralot provides comprehensive training and ongoing support to ensure that staff are proficient in using the new tools and technologies.
- **Reconciliation Procedures:** Bally's Intralot has implemented robust reconciliation procedures to ensure that intragroup transactions and balances are accurately eliminated during consolidation.
- **Regular Review and Monitoring:** Bally's Intralot has established a regular review and monitoring process to identify and address any discrepancies or issues in the consolidation process.
- **Segregation of Duties:** Bally's Intralot ensures segregation of duties within the consolidation process to prevent errors and fraud. Different individuals are responsible for data entry, review, and approval.

By implementing these mitigation strategies and related controls, Bally's Intralot significantly reduces the risks associated with data accuracy and consolidation, ensuring reliable and accurate sustainability reporting.

[GOV-5 36 c, AR 11] [GOV-5 36 d, AR 11]

Strategy

Strategy, business model and value chain [SBM-1]

Profile - Group Snapshot

The landmark combination of INTRALOT and Bally's International Interactive in 2025 has created Bally's Intralot, global iGaming and lottery champion and one of the world's largest gaming groups with commitment to regulated markets. Bally's Intralot Group is a truly integrated iGaming and lottery technology provider and operator, underpinned by a highly complementary and tightly integrated tech stack, as well as enhanced scale and diversification, operating in more than 40 regulated jurisdictions worldwide, delivering solutions and services across B2G, B2B and B2C projects. The Group continues to be a technology and innovation-driven corporation, a reliable partner to state and state-licensed operators and a trusted gaming operator. By providing secure systems, reliable infrastructures and top quality services it delivers a growing omni-channel gaming ecosystem in responsible gaming environment while maximizing benefits to all stakeholders.

The Group's scale and scope expanded significantly during the reporting period through the acquisition of Bally's International Interactive business. By integrating proven digital B2C capabilities with INTRALOT's global leadership in regulated lottery gaming, the Group is well positioned across online gaming, lottery, iLottery, sports betting and gaming machine monitoring. The complementary strengths of the standalone entities have formed a scaled, technology-independent global champion with global regulator acceptance and access to a substantially larger total addressable market (TAM).

The Bally's Intralot Group, in line with the standalone entities focus on ESG, maintains a strong commitment to environmental, social and governance (ESG) principles. As a member of the United Nations Global Compact, Bally's Intralot acts as a global corporate citizen, adhering to the UNGC Ten Principles on Human Rights, Labour, Environment and Anti-Corruption, and pursuing continuous sustainable development.

Building on Intralot's overarching strategy for "Driving Lottery Digital Transformation with flexible, reliable, secure solutions and systems," Bally's Intralot remains committed to modernizing gaming and lotteries by delivering innovative and technologies and customer-centric operational services that continue to shape the future of gaming.

Bally's Intralot long-term objective is driving the sustainable growth of the combined value previously created by the standalone entities for the benefit of all stakeholders. For this reason, Bally's Intralot has integrated best practices in corporate governance into its business conduct and across its operations. Bally's Intralot is primarily focused on operating with integrity and transparency, and abiding by the Code of Conduct, both within the organization and in its dealings and transactions with third parties, which prohibits any form of corruption or bribery.

In addition, Bally's Intralot is certified under the WLA Responsible Gaming Framework for its B2B and B2G activities as a vendor to licensed lotteries and operators, and is a proponent of, and maintains an unwavering commitment to Responsible Gaming. What is more, Bally's Intralot is accredited in accordance with some of the most stringent industry standards for quality and safety management systems, all of which apply specifically to its B2B and B2G activities. Bally's Intralot was the first vendor in the sector certified with the WLA SCS:2016 (Security Control Standard) and ISO 27001:2013 for its Information Security Management Systems.

Furthermore, its B2B and B2G operations are covered by a comprehensive set of ISO certifications, including ISO 9001:2015 (Quality Management Systems), ISO 14001:2015 (Environmental Management Systems), ISO 20000:2018 (IT Service Management Systems), ISO 29993:2017 (Learning Services Outside Formal Education), and ISO 37001:2016 (Anti-Bribery Management Systems), reflecting the company's strong commitment to excellence, regulatory compliance, and operational integrity across its business-to-business and business-to-government activities.

Bally's Intralot, as part of its stakeholder engagement approach, collaborates with many external stakeholders, among them all major international industry associations including the World Lottery

Association, the European Lotteries, the North American Association of State & Provincial Lotteries (NASPL), the Asia Pacific Lottery Association (APLA), and the Gaming Standards Association. These collaborations and partnerships relate specifically to Bally's Intralot's B2B and B2G operations. Bally's Intralot is a valued partner of those industry organizations, and strives to contribute decisively to the development of the regulated gaming industry.

Vision & Mission

Bally's Intralot is a technology-driven corporation, uniquely positioned to offer flexible, reliable, and secure gaming products and services to licensed lottery and gaming organizations globally and to run iGaming operations with outmost integrity and responsibility

Vision

Bally's Intralot's vision aims at transforming field experience from gaming operations into intelligent solutions and immersive games that meet players and lotteries needs in the digital era and creating value for all stakeholders sustainably and responsibly.

Furthermore, the Group's long-term vision is to lead the industry's next chapter by being better than its peers in every aspect of its operations.

Mission

Bally's Intralot's mission focuses on:

- Delivering innovation driven by experience.
- Modernizing licensed lotteries in today's digital world and supply them with entertaining gaming options, exciting omnichannel content, integrated best-in-class technology solutions, flexible future-proofed platforms, and added value services.
- Operating lotteries in a secure, reliable, and transparent manner, by consistently providing engaging player experiences.
- Lead as an omni-channel provider of gaming and entertainment experiences.
- Providing world-class B2C iGaming platforms and proprietary gaming content across regulated markets.
- Offering premium online gaming entertainment through a diverse portfolio of interactive digital entertainment brands.

Business Model

Technology innovation spearheads the Group's conduct of business and serves as the driving force behind its leading position in the gaming industry. Large investments in research and innovation have resulted in the development of cutting-edge technologies over several years. The acquisition of Bally's International Interactive amplifies the Group's technology capabilities, by instilling the Group with expertise in interactive and online gaming, while expanding the technology and content portfolio. This integration positions the Group as a top iGaming operator and a leading global provider of lottery solutions.

In addition, the utilization of global player insights, diverse project experience and operational expertise, enables the delivery of entertaining gaming content across-channels and regulated segments that responsibly engage players and drive sustainable growth. These core components of the business model of Bally's Intralot are complemented by a well-established local presence in key geographies and by maintaining collaborative relationships with governments and regulators worldwide.

These technology assets, critical business qualities and operational capabilities shape a resilient business model which is characterized by robust and long-term recurring revenues and a diversified geographic and game vertical/product mix. This business model encompasses: a) the categories/gaming verticals which Bally's Intralot serves, b) the technology products and solutions which cater for the needs of each vertical, c) the services which are provided as part of the Group's offering and d) the activities/types of engagement in which it is delivering its offering to its customers.

a) Categories /Gaming Verticals

Services of Bally's Intralot are offered across 6 distinct gaming verticals/products, namely:

- Lottery Games, include the operation and supply of technology services for numerical and traditional lottery games, instant tickets and fast draw games.
- iGaming, include the end to end operation and management of own or partner iGaming brands.
- Sports Betting, includes the operation, supply of technology, bookmaking, and risk management services.
- Video Lottery Terminals/Amusement with Prizes Machines, include solutions and services for VLT monitoring, gaming venues and server-based gaming.
- Racing includes technology, content, and integrated services for pari-mutuel and fixed odds race betting on horse racing events, as well as virtual games.
- IT Products and Services, include technology, support and operational services to state and state-licensed organizations.

b) Products

Lottery Solution & Lotos X omni

Bally's Intralot's Lottery Solutions, currently deployed in 36 Lottery operations worldwide, are tailored to suit the needs of regulated Lotteries globally, catering to customers' needs across all channels and is an all-in-one solution that fully covers the needs of managing an online and retail Lottery operation. Bally's Intralot's new generation Lottery Solution is an omnichannel solution that can serve both retail and digital worlds as it consists of the Lotos X platform, its cutting-edge lottery game platform for centralized end to end management of all lottery products (numerical, passive or instants) including Lotos Promotions and

Lotos Instant Game Management System and of i-Lottery, including digital channel of website portal and mobile application, and PAM (Player Account Management) system.

Vitruvian Platform

The Vitruvian platform is a robust, technology-agnostic suite that seamlessly integrates Data, AI, Real-Time Tracking, and Marketing capabilities to drive business growth and innovation. Serving as the backbone of customer-facing product development, it empowers Baily's Intralot to harness real-time insights, automate complex decision-making, and deliver highly personalized experiences at scale. By unifying critical technologies into a cohesive ecosystem, Vitruvian enhances operational efficiency, accelerates go-to-market strategies, and enables us to stay agile and competitive in an ever-evolving gaming landscape. Its flexible and scalable architecture ensures long-term value, supporting continuous innovation and sustainable business success across its B2C and B2B projects.

Sports Betting Solution & Bally's Intralot Orion

Bally's Intralot's Sports Betting Solutions, currently deployed in 9 Lottery & Sports Betting operations worldwide, are also tailored to suit the needs of regulated Lotteries and pure Sports Betting operators globally. The solution offers among others rich risk management tools, highly automated and efficient management of events and high frequency markets, derivatives engine that enhance efficiencies and reduce man effort. The Group's solution comes preintegrated with all major 3rd party data feed providers; therefore, the coverage is exhaustive and meets the needs of every forward-looking operator.

VLT Monitoring Solution – iGEM

iGEM currently deployed in 5 major Lottery operators across the world, is a specialized system designed to monitor and control large gaming networks that include gaming machines from various manufacturers and protocols, such as G2S, SAS, and several legacy protocols. It offers support for progressive and mystery jackpots, diverse payment options, responsible gaming practices, and advanced player services. The Group's proprietary Site Controller HW and SMIB HW devices seamlessly connect operators of EGM/VLT/COAM with a comprehensive monitoring solution.

Bally's Intralot Enablers – Catering both Lottery and Sports Betting Solutions

Bally's Intralot enablers include a set of platform components and applications for addressing additional operational aspects of its customers, outside the two core gaming platforms.

- The management of content: Canvas Content Management System (CMS) is a powerful platform for managing the content and UI across multiple touchpoints (websites, mobile native apps, self-service terminals, retailer terminals, etc.) with build-in personalization and content optimization features. Includes products of Canvas Retailer (POS terminal application and backend platform) and Canvas Signage (content management, delivery and playout that enrich the retail gaming experience and boost player entertainment and engagement).

- The management of the retailers: RetailerX is an end-to-end solution designed to empower and motivate retailers, while enabling operators to efficiently manage retail network information, ordering, ticketing and inventory.
- The management of the players: PlayerX is a platform managing identifiable players in both retail and online domains, to maximize their lifetime value and reduce churn.
- The management of the devices: Device Management System (DMS) manages centrally all retail network peripherals, while monitoring their performance and identifying any update or upgrade needs.

Customer Touchpoints (Operator, Retailer and Player) – Available for both Lottery and Sports Betting Solutions

Bally's Intralot is constantly enhancing its Retail and Digital Transformation proposition for its customers by introducing retail concepts, digital workflows and player journeys including responsible gaming practices. Bally's Intralot is a 'one-stop-shop' for any Lottery or Sports Betting operator, either in the retail or online space. The standard touchpoints Bally's Intralot provides solutions for are:

- Retailer terminals: A wide range of bespoke terminals used by the retailer/clerk in any type of retail store (e.g., shop-in-shop, in-lane, dedicated store).
- Self-Service Terminals and Vending Machines: A wide range of player terminals that deliver a thrilling gaming experience by dispensing actual products (scratch tickets, betslips & playslips) either instore or in semi-attended spaces.
- Portal websites and mobile applications: Digital channels for playslip preparation and real-money gaming.
- Retail Digital Program: A revolutionary solution of digital journeys to provide retail players with an experience that closely resembles the features offered by online gaming platforms.

c) Services

The offered services cover the whole spectrum of the day-to-day operational activities of lottery organizations and are categorized into the following areas:

- IT Professional Services
- Technical Support
- Game Operations
- Sports Betting – Managed Trading Services
- Sales & Marketing Services
- Player management services

d) Activities/Types of engagement

Bally's Intralot is a leading supplier of integrated gaming systems and services, being well diversified geographically and with a balanced presence in both developed and developing markets as well as a leading market position in licensed gaming in most of the highly regulated markets in which it operates. The Group conducts and reports its business activities as per three engagement models – Technology and support services, management contracts and Licensed operations – representing its different contractual activities.

The following table summarizes the principal products and services provided in each of Bally's Intralot's business activities:

	Technology and Support Services Contracts	Management Contracts	Licensed Operations
Description	Provision of: • Central gaming system • Lottery terminals • Telecommunications system/solutions • Related peripheral equipment and software • Implementation services and/or • Maintenance and support services • Monitoring systems for VLT operations	Management of all the aspects of a gaming operation: • Provision of technology solutions as described under "Technology and Support Services Contracts" • Day-to-day operations • Marketing services • Sales network development and management and/or • Risk management/odds setting for sports betting games	Ownership of a license to operate games including: • Management of services as described under "Management Contracts" and/or • Provision of technology solutions as described under "Technology and Support Services Contracts"
Holder of License	State or state-licensed operator maintains the license	State or state-licensed operator maintains the license	Bally's Intralot or its partner maintain the license, which is acquired from a competent local/state government authority
Key Geographies	United States, Greece, Australia, New Zealand, Canada and Argentina	United States, Turkey	UK, Spain, Argentina
Other Geographies	Croatia, Chile, Netherlands, Ireland, Germany, Malaysia, Taiwan, Philippines and Peru	Morocco	

Strategy

The overarching strategy to deliver stakeholder value is based on 5 strategic pillars:

- **Deliver best-in-class technology solutions and maintain sustainable leadership in technology innovation.** Continuously invest in R&D activities to develop leading technology solutions and streamline technology development through measures to enhance efficiency and promote agility and performance.
- **Expand its footprint in strategic markets & maintain portfolio diversification.** Expand the contract base with its main focus being the US lottery market, the current epicenter of industry developments with sports betting and iLottery regulation evolving across States, while its business development efforts underpin the strategic shift from emerging markets to mature markets, like North America and Europe. Maintain a well-diversified portfolio across the three core business activities of technology and support services, management contracts and licensed operations.
- **Value creation driven by increased cash flow generation, margin expansion and improving longer-term revenue visibility.** Create cost savings and operational efficiencies through cost optimization initiatives, effective management of long-term contracts and strategic partnerships.
- **Disciplined capital allocation aimed to optimize its capital structure.** Steadily de-lever business through additional cash flows generated by expected operational and financial synergies and efficiencies, as well as expected positive cash flows impact from the shift to an 'asset-light' model.
- **Unwavering commitment to Responsible Gaming, Social Responsibility, and Integrity.** Promote responsible gaming, social responsibility, and integrity throughout its global activities in any type of engagement.
  [SBM-1 40 a(i), AR 12, AR 13], [SBM-1 40 a(ii), AR 12, AR 13] [SBM-1 42 a] [SBM-1 42 b]

Global workforce distribution

Lastly, Bally's Intralot's total headcount is distributed across all continents reflecting its global presence:

- In North and South America, the Group employs 820 individuals,
- in Oceania, the workforce consists of 67 employees,
- in Africa, Bally's Intralot has a team of 33 employees,
- and in Asia, the headcount reaches 233.
- The number of employees in Europe is 1,624.

This distribution highlights Bally's Intralot's strategic expansion and operational footprint across geographies. **[SBM-1 40 a(iii)]**

Value chain

Bally's Intralot is driving digital transformation of lottery and iGaming operations, aiming to responsibly deliver sustainable growth for the benefit of all stakeholders. The Group provides advanced lottery and gaming technology solutions and services to both State and private State-licensed operators across geographies. The strategy and business model are designed to ensure the secure and continuous operation of the entire value chain, spanning upstream, own operations, and downstream activities.

Upstream

The input and approach of the Group's value chain are characterized by the procurement and transportation of essential raw materials & lottery/casino products, as well as the energy/fuels for day-to-day activities, financial capital, logistics, technical support services and business partnerships. Following the acquisition, the Group's upstream activities have expanded to support licensed iGaming operations.

This includes IT hardware components and software licenses, AI tools, cloud servers and encryption technologies, which are critical to operations. A significant part of the Group's upstream activities also includes Bally's Intralot marketing materials, advertising resources, promotional items and the procurement of consumables. These inputs increasingly support both technology-driven and licensed gaming activities. The Group adopts a meticulous approach to gathering, developing, and securing these inputs, ensuring that high standards of quality and reliability are maintained, while aligning procurement practices with regulatory and operational requirements for licensed gaming operations by procuring specialized solutions and services, including 3rd party gaming content, KYC/AML components and martech solutions.

Own Operations

Bally's Intralot's activities can be divided into three main categories, addressing the different needs of the lottery partners:

- Technology and support services, including provision of equipment, software, and maintenance services.
- Management services, including day-to-day management of operations, marketing services, sales network and risk management/ odds' setting for game and Sports Betting organizations.
- Licensed operations that may also include responsibility of all aspects of a gaming operation, selection and provision of technology, as well as the efficient, ongoing support and management of the operations, including direct participation in licensed iGaming activities following the acquisition of Bally's International Interactive business.

Within its own operations, Bally's Intralot focuses on the development of central gaming systems for gaming machines/VLT activities through software design, system integration, software deployment, and implementation. These capabilities are supported by the provision of specialized telecommunications systems, solutions, and services, alongside the development of software and multi-purpose computer and electronic systems. The Group's Technology and Support Services include also post-deployment integration of hardware and software (field upgrades and feature bundling), as well as the operation, hosting and monitoring of critical gaming platforms and infrastructure.

Through its management contracts, the Group provides essential marketing and advertisement services to support operator growth, while also managing the direct operation of instant lottery systems and various lottery games. Following the acquisition of Bally's International Interactive business, the Group has expanded its own operations to include the direct management of licensed gaming operations, encompassing retail and digital gaming activities, player account administration and customer support functions.

Own operations also encompass regulatory compliance, licensing management, AML and responsible gaming monitoring, payment processing and fraud prevention mechanisms, reflecting the Group's expanded role as a licensed gaming operator.

The go-to-market and sales strategies involve comprehensive market research and analysis, effective positioning and branding, lead generation, client acquisition, competitive bidding processes and applying for local iGaming licenses in regulated jurisdictions. The output encompasses the delivery, hosting, and maintenance of gaming solutions, alongside operational services that support customers including on-site venue operations and the provision of responsible gaming and player protection measures.

Finally, support activities are integral to the Group's cycle of operations to deliver value to customers and maintain operational excellence. Bally's Intralot invests in human capital management and development, procurement, and shared services such as finance, legal, and compliance.

Downstream

The output of the Group's value chain is the delivery of lottery, gaming and licensed iGaming solutions and services, encompassing platforms, central systems infrastructure (data centers/cloud), network equipment, and hardware to ensure seamless operations. Another key component is the commercial deployment and exploitation of gaming platforms, lotteries, and systems hosted on web, mobile, and casino or lottery environments, which ensures that the Group's technology reaches players effectively across all regulated channels of Lottery and Gaming operators. Following the acquisition of Bally's International Interactive business, these outputs increasingly include enhanced iGaming offerings and platforms, expanding the Group's reach in regulated international markets.

Outcome

By leveraging the value chain, Bally's Intralot drives digital transformation for lottery and gaming operators, fostering economic growth that benefits societies. The commitment to delivering high-quality technology solutions and services is reflected in the strategic approach and business model, which prioritises the needs of customers and other stakeholders.

The material impacts, risks, and opportunities (IROs) are predominantly located within Bally's Intralot's own operations, particularly concerning the workforce and the resources utilised in operating gaming platforms and IT infrastructures. The upstream and downstream components of the value chain, including key suppliers of hardware, software, and operational support services, are essential to deliver value and sustain the strategy. These dependencies are carefully considered in decision-making processes to ensure the continued success and resilience of the business model.

[SBM-1 42, AR 14] [SBM-1 42 c, AR 15]

Sustainability strategy

Bally's Intralot's sustainability strategy is centered around five key areas, as outlined in the latest Sustainability and NFR reports. By concentrating on these areas, the Group aims to generate sustainable long-term value for all stakeholders while upholding its commitment to social and environmental responsibility.

Economic Sustainability: Bally's Intralot is dedicated to creating long-term value for shareholders, employees, and stakeholders by expanding its activities, and its portfolio of products, and services. The Group embraces innovation and strives to offer high-quality, competitive products, aiming for sustainable profits and financial stability.

Governance: Bally's Intralot adheres to Corporate Governance principles, aligning its practices with Greek laws and international standards, with a focus on shareholder and stakeholder rights, transparency, and responsibility. The Group employs clear procedures for business activities and prioritizes transparent practices, including fraud prevention and employee training.

Responsible Gaming: Committed to the WLA Responsible Gaming Framework, Bally's Intralot implements best practices in gaming and develops tailored responsible gaming solutions. Furthermore, the Group educates employees and players on responsible gaming principles as well as local gaming regulations so to promote healthy and responsible gaming behaviors.

Climate and Environment: Bally's Intralot is dedicated to environmental protection, complying with relevant legislation, and minimizing environmental impact. The Group's efforts include recycling, using eco-friendly materials, conserving resources, reducing plastic use, and addressing transportation pollution.

Employees and Community Engagement: Bally's Intralot supports social welfare and local communities, focusing on cultural preservation and improving the quality of life. The Group's community initiatives include support for underprivileged children and volunteer programs. Bally's Intralot ensures a safe, non-discriminatory workplace with equal opportunities, respects trade union rights, and adheres to health and safety regulations. Emphasizing human resource quality, the Group prioritizes fair personnel practices and employee development.

Following the landmark integration, the combined Bally's Intralot's sustainability strategy framework is currently being recalibrated as a way to navigate a period of profound regulatory change, market consolidation and strategic realignment. The Group will finalize it within 2026 and incorporate it across the B2B and B2C strategic plans and throughout the Group subsidiaries and affiliates. This framework guides Bally's Intralot's sustainability efforts, ensuring that the Group operates in a socially responsible and environmentally sustainable manner. It encompasses policies and procedures related to environmental stewardship, social responsibility, and governance.

[SBM-1 40 g, AR 12, AR 13] [SBM-1 40 e, f, AR 12, AR 13]

Revenue

In 2025, Bally's Intralot S.A. reported a revenue of approximately €14.5 million and employed 426 individuals. The consolidated subsidiaries included in the scope of the Sustainability Statement also achieved a revenue of approximately €503.55 million in 2025, with a total of 2,351 employees.

Based on the Group's consolidated financial statements, the Group's total revenue is approximately €518.04 millions and is primarily generated from activities classified under the **NACE code 62.01 – Computer programming activities**, which relate to the development, licensing, implementation and support of lottery, betting and iGaming software platforms and related technology solutions and represents the Group's principal economic activity. Revenues from this sector account for approximately **53.05%** of total consolidated revenue.

A secondary share of revenue is attributable to activities classified under the **NACE code 92.00 – Gambling and betting activities**. Revenues from this sector, including lottery and betting operations, licensed gaming activities, management contracts, and the operation of gaming systems and terminals, account for approximately **46.95%** of total consolidated revenue. More information on the financial statement can be found in Financial Review, page 53.

Interests and views of stakeholders [SBM-2]

Stakeholder groups

The Group defines stakeholders as natural or legal persons who are directly or indirectly connected to, have an influence on, or are impacted by its decisions and activities. In line with its commitment to responsible business conduct, the Group maintains regular engagement with its key stakeholders. This ongoing engagement enables the identification, assessment and effective management of sustainability-related impacts, supporting the continuous improvement of sustainable business practices and overall performance. The Group seeks to foster meaningful dialogue and close collaboration with stakeholders by transparently communicating Bally's Intralot's positions and policies, while actively considering diverse perspectives.

The main identified stakeholder groups include Shareholders, Employees, Customers, Suppliers, Business Partners, Investors and Financial Community, National and International Regulatory Authorities, Industry Associations, Community and NGOs, Media, Retailers, Players, and Industry Peers. **[SBM-2 45 a(i), AR 16]**

Stakeholder engagement

In line with its commitment to ethical and responsible business practices, Bally's Intralot maintains regular engagement with its key stakeholders. This engagement enables the Group to better understand, prioritize and manage its sustainability impacts, thereby strengthening sustainable business practices and enhancing overall performance. Bally's Intralot is committed to fostering meaningful dialogue and close collaboration with stakeholders, clearly communicating its positions while actively considering diverse perspectives across sustainability matters. In addition to collaborating with research organizations and independent institutions, Bally's Intralot engages with governments, regulatory authorities and non-governmental organizations (NGOs) through ongoing collaborations and strategic partnerships. The Group organizes a range of stakeholder engagement initiatives and actively participates in international trade conferences and events addressing industry developments, sustainability topics and Responsible Gaming matters. Through these engagement activities, Bally's Intralot seeks to contribute thought leadership, deepen understanding of the social impacts of gaming and strengthen player protection practices.

Bally's Intralot maintains robust communication and engagement practices with its stakeholders to ensure alignment with their expectations and needs. This structured approach supports the Group's sustainable development initiatives and enhances overall performance. The following sections outline the communication methods and key focus areas for engagement with the Group's main stakeholder groups.

Shareholders

Shareholders are engaged through Shareholders' General Meetings, BoD meeting, BoD Committees meetings, Annual Reports, Quarterly Reports, corporate website, Whistleblowing form, Press Releases, social media, articles and interviews. Key topics of communication include strategy and business objectives, corporate governance and business ethics, innovation and technology. Communication with shareholders is conducted whenever deemed necessary.

Employees

Communication with employees is facilitated through multiple channels, including the Corporate Intranet (iSpace), Whistleblowing form, Corporate Events, Social Events, Trainings, social media, "Your Voice" platform, Announcements and Meetings. The focus areas for these communications include fair employment, diversity and inclusion, employee health, safety and wellbeing, and innovation and technology. Communication with employees is conducted on frequent basis.

Customers

Communication with customers is managed through formal communications, RFIs/RFPs, meetings, training sessions, call center, customer visits, corporate website, Whistleblowing Form, UNGC CoP, Sustainability Report, Press Releases, social media, articles, interviews and international conferences, seminars and exhibitions. The primary focus areas are innovation and technology, market trends and insights, commercial-related matters and Responsible Gaming. Communication with customers is conducted regularly and whenever deemed necessary.

Business Partners

Business partners are engaged through meetings, formal communications, corporate website, Press Releases, social media, articles, interviews. Key topics of communication include partnership opportunities, business development, innovation and technology, and industry-related matters. Communication with business partners is conducted whenever deemed necessary.

Suppliers

Suppliers are communicated through formal communications, RFPs, meetings/visits, exhibitions, corporate website, Press Releases, and social media. The focus areas for these communications include financial, human rights, health and safety, data privacy and security, energy and emissions, waste management and materials. Communication with suppliers is conducted whenever deemed necessary.

Financial Institutions and Investors

Communication with financial institutions and investors involves formal communications, Quarterly Earnings Conference Call, Shareholders General Meetings, Road Shows, Presentations, corporate website, Press Releases, Announcements. The focus areas include financial, strategy and business objectives, market opportunities, corporate governance and business ethics. Communication with financial institutions and investors is conducted whenever deemed necessary.

Industry Associations

Engagement with lottery, gaming, and trade associations is conducted through industry events and exhibitions, corporate website, Press Releases, social media, articles, interviews and seminars. The primary focus areas are responsible gaming, innovation and technology, certifications, industry-related matters and data privacy and security. Communication with industry associations is conducted whenever deemed necessary.

National Regulatory Authorities

Engagement with National Regulatory Authorities is conducted through formal communications, formal meetings with representatives of Authorities, presentations, corporate website, Press Releases, industry events and Chambers of Commerce. The focus areas of communication are regulation developments, industry developments, sustainability, responsible gaming, and innovation and technology. Communication with National Regulatory Authorities is conducted regularly.

Media

Engagement with the media is conducted through Press Releases, announcements, social media, articles, interviews, and providing material/information upon request. The focus areas of communication are Group developments, market trends and insights, sustainability, responsible gaming, and innovation and technology. Communication with trade press is conducted regularly.

Community and Non-Governmental Organizations

Communication with local communities and non-governmental organizations occurs through meetings, events, corporate websites and social media. The focus areas of communication include sustainability, local communities' matters and responsible gaming. Communication with local communities and NGOs is conducted whenever deemed necessary.

Retailers

Retailers are engaged through Call Center, commercial and technical visits, corporate website and social media. Key topics of communication include product updates, customer feedback, sales strategies, and market trends. Communication with retailers is conducted whenever deemed necessary to ensure effective operation and address any issues promptly.

Players

Players are engaged through gaming platforms, Call Center, corporate website, social media, articles and Press Releases. The primary focus areas for communication with players include game updates, new releases and player protection. Communication with players is conducted whenever deemed necessary.

Industry Peers

Industry peers are engaged through published research, industry events and exhibitions, corporate website, Press Releases, social media, thought-leadership panels. Key topics of communication include industry trends, best practices, innovation and technology, and regulatory developments. Communication with industry peers is conducted whenever deemed necessary.

Through these comprehensive engagement efforts, Bally's Intralot ensures that it maintains a balanced and inclusive perspective on material topics, effectively aligning its sustainable development actions with the expectations and needs of all its stakeholders. During the materiality validation process, Bally's Intralot engaged with its internal stakeholder groups to prioritize and validate material topics.

[SBM-2 45 a(ii), AR 16,] [SBM-2 45 a, a(iii), a(iv), a(v), AR 16]

Stakeholders/ Business model

Following the reassessment of last year's DMA, Bally's Intralot Group conducted an updated validation process to ensure that the identified impacts, risks, and opportunities (IROs) remain relevant and comprehensive in light of evolving internal and external conditions, including the expansion of its operations through the acquisition of Bally's International Interactive business. This year's process focused on an internal validation of the previously identified IROs, without conducting a new external stakeholder survey, while still taking into account the broader scope and increased complexity of the Group's activities following the acquisition.

Internal peer review and management validation exercises were carried out to confirm that the shortlisted material topics were aligned with internal strategic priorities and operational realities. Lessons and insights from last year's external survey were referenced where relevant to maintain continuity in stakeholder perspectives.

Feedback from these internal validation activities was systematically analysed to identify common themes, areas of alignment, and any emerging concerns within the Group, while acknowledging that no new external engagement was conducted this year. The results informed the final prioritization of material topics, ensuring that the materiality outcomes remain consistent with previously identified stakeholder expectations, reflect the enlarged Group's responsibilities, and continue to support transparency and responsible business practices.

Insights derived from the internal validation and engagement process have informed potential adjustments to the Group's strategy and business model, aimed at addressing stakeholder interests more effectively in the context of the expanded organization. Actions and implementation timelines have been defined to strengthen stakeholder relationships and positively influence perceptions over time.

The administrative, management, and supervisory bodies are kept informed, as appropriate, of internal and previously gathered external stakeholder views concerning sustainability-related impacts, risks, and opportunities. This governance structure ensures that leadership remains aware of relevant concerns, facilitating informed decision-making aligned with long-term sustainability objectives. Through continuous reassessment, internal validation, and strategic consideration of prior external feedback, the Group remains committed to collaboratively addressing sustainability challenges together with its stakeholders, while integrating the broader operations and responsibilities resulting from Bally's International Interactive acquisition. **[SBM-2 45 b, c, c(i), AR 16, c(ii),c(iii), SBM-2 45 d]**

Material impacts, risks and opportunities [SBM-3]

Impact description

Material Impacts

ESRS Topic	ESRS Sub-topic	Impact description	Type	Actual or Potential	Location in Value Chain			Time horizon
					Upstream	Own operations	Downstream	
E1 Climate Change	**E1. Climate change mitigation**	Upstream activities (i.e. business travel, employee commuting) and downstream activities (i.e. distribution, use of sold products), result in significant Scope 3 GHG emissions across the value chain.	Negative	Actual	▪		▪	Long-term
E1 Climate Change	**E1. Climate change mitigation**	Bally's Intralot's transportation activities and facility operations release Scope 1 and 2 GHG emissions, mainly from the consumption of fuel and energy, that contribute to its overall climate footprint.	Negative	Actual		▪		Long-term
E1 Climate Change	**E1. Energy**	Bally's Intralot's IT infrastructure, i.e. data centers, servers, requires substantial electricity and fuel, contributing to its overall energy consumption and environmental footprint.	Negative	Actual		▪		Long-term
E1 Climate Change	**E1. Energy**	The manufacturing, assembly, and transportation of hardware, terminals, networking equipment, and other supplier-provided components consume electricity and fuel, contributing to Bally's Intralot's upstream energy footprint.	Negative	Actual	▪	▪		Long-term

Material Impacts

ESRS Topic	ESRS Sub-topic	Impact description	Type	Actual or Potential	Location in Value Chain			Time horizon
					Upstream	Own operations	Downstream	
S1 Own workforce	**S1.Equal treatment and opportunities for all**	Inclusive and equitable workplace by promoting diversity in recruitment and offering inclusive benefits, ensuring equal opportunities for employees and fair access regardless of sex, race, or age.	Positive	Actual		▪		Long-term
S1 Own workforce	**S1.Equal treatment and opportunities for all**	Bally's Intralot ensures employee development through a structured performance appraisal process. In this way, employees receive valuable feedback and guidance, helping identify strengths and areas for improvement.	Positive	Actual		▪		Mid-term
S1 Own workforce	**S1.Working conditions**	The absence of an international employee union or representative association across all global subsidiaries may result in under-representation of employees and limited ability to collectively negotiate wages, benefits, and working conditions.	Negative	Actual		▪		Mid-term
S3 Affected communities	**S3.Communities' economic, social and cultural rights**	Economic growth of the local communities by creating jobs, paying taxes, and stimulating multiple sectors, helping strengthen economic stability and prosperity.	Positive	Actual			▪	-

Material Impacts

ESRS Topic	ESRS Sub-topic	Impact description	Type	Actual or Potential	Location in Value Chain			Time horizon
					Upstream	Own operations	Downstream	
S4 Consumers and end-users	**S4.Information-related impacts for consumers and/or end-users**	Clients benefit from safe and enjoyable entertainment experiences through responsible gaming, supported by Bally's Intralot's strict player-protection monitoring tools, and clear guidelines that promote healthy gaming behaviour.	Positive	Actual			▪	-
S4 Consumers and end-users	**S4.Information-related impacts for consumers and/or end-users**	The availability of reliable information, the responsive technical support and the integrity of Bally's Intralot's platforms and systems as well as the reliability of data and gaming systems contribute to fair, transparent, and trustworthy gaming operations. This enables informed use, reduces friction and disputes, enhances user experience, and builds long-term trust with customers, users, and regulators.	Positive	Actual			▪	-
S4 Consumers and end-users	**S4.Social inclusion of consumers and/or end-users**	Bally's Intralot enhances social inclusion of people of all abilities by offering accessible gaming solutions that enable equal participation and a more inclusive user experience.	Positive	Actual			▪	-

Material Impacts

ESRS Topic	ESRS Sub-topic	Impact description	Type	Actual or Potential	Location in Value Chain			Time horizon
					Upstream	Own operations	Downstream	
S4 Consumers and end-users	**S4.Personal safety of consumers and/or end-users**	Bally's Intralot can contribute to players' gambling addiction because of the nature of the industry it operates in, as it is inherently linked to products that involve repetitive play and can foster excessive participation.	Negative	Potential			■	Mid-term
G1 Business conduct	**G1.Corruption and bribery**	Anti-corruption employee training promotes an ethical and transparent workplace, strengthening employee trust and reducing their exposure to unfair or unethical practices in the workplace.	Positive	Actual		■		-
G1 Business conduct	**G1. Management of relationships with suppliers including payment practices**	Prioritising qualified local suppliers alongside international bidders across subsidiaries increases local participation in sourcing, channels spend to domestic businesses and supports local economic resilience and sustainability.	Positive	Actual	■			-
G1 Business conduct	**G1.Management of relationships with suppliers including payment practices**	Effective supplier management and fair payment practices strengthen trust, support responsible value-chain performance, and contribute to	Positive	Actual	■			-

Material Impacts								
ESRS Topic	ESRS Sub-topic	Impact description	Type	Actual or Potential	Location in Value Chain			Time horizon
					Upstream	Own operations	Downstream	
		sustainable business relationships.						

Risks and opportunities description

Material risks						
ESRS Topic	ESRS Sub-topic	Risk description	Location in Value Chain			Time horizon
			Upstream	Own operations	Downstream	
E1. Climate Change	**E1. Climate change adaptation**	Rising energy prices targeting high-electricity and fuel-intensive operations could significantly increase Bally's Intralot's operating costs, particularly due to the energy demands of servers, facility infrastructure etc.		▪		Mid-term
E1. Climate Change	**E1. Climate change adaptation**	Heat stress and changing temperatures may increase the demand for cooling and air-conditioning across Bally's Intralot's offices, data centers, technology hubs, and gaming operations. Prolonged exposure to high temperatures can result in direct damage to buildings, technical infrastructure, and sensitive IT and gaming equipment, potentially affecting system availability and service continuity, resulting in higher energy consumption and costs, as well as increasing maintenance expenses.	▪	▪	▪	Mid-term
E1. Climate Change	**E1. Climate change adaptation**	Sudden temperature spikes can overload cooling systems or cause temporary IT failures in data centers and offices, increasing operational costs and business continuity risks. Immediate interruptions to electricity during adverse weather events (heat or cold waves) can affect IT systems, transaction processing, and gaming service continuity.		▪	▪	Short-term

Material risks

ESRS Topic	ESRS Sub-topic	Risk description	Location in Value Chain			Time horizon
			Upstream	Own operations	Downstream	
E1. Climate Change	**E1. Climate change mitigation**	Transitioning to greener cloud providers, renewable-powered data centers, more energy-efficient solutions (e.g., reduced server load etc.) may require upfront investment and redevelopment of platforms and system, increasing capital expenditure and operating costs.	▪	▪		Mid-term
E1. Climate Change	**E1. Energy**	Reliance on energy-intensive data centers and network infrastructure exposes Bally's Intralot to electricity and fuel price volatility as well as grid constraints, which could lead to higher operating costs, increased outage risk, and service-level breaches.		▪		Mid-term
S4. Consumers and end-users	**S4. Personal safety of consumers and/or end-users**	Gambling addiction, inherent to the industry in which Bally's Intralot operates, poses significant reputational and regulatory risks to the company and can result in potential financial losses including fines and penalties, while affecting stakeholder trust and long-term business sustainability.			▪	Long-term
G1. Business conduct	**G1. Corruption and bribery**	The global operations and varying regulatory environments create residual risks of non-compliance and ethical breaches within subsidiaries.		▪		Mid-term
G1. Business conduct	**G1. Corporate culture**	If post-merger alignment of cultures, policies, and management practices is not effectively achieved at Group level, this may lead to higher employee turnover, reduced productivity, and increased integration and governance costs, resulting in operational inefficiencies.		▪		Long-term

Material opportunities

ESRS Topic	ESRS Sub-topic	Opportunity description	Location in Value Chain			Time horizon
			Upstream	Own operations	Downstream	
E1. Climate Change	**E1. Climate change adaptation**	Investing in IT systems and data centers designed to withstand extreme weather events, heatwaves, and power disruptions allows Bally's Intralot to guarantee uninterrupted service for government-operated lotteries and gaming platforms. This enhance credibility and clients trust increasing the contract renewals, and supporting long-term revenue growth under climate uncertainty.		▪	▪	Mid-term
E1. Climate Change	**E1. Climate change adaptation**	Bally's Intralot can improve resource efficiency by increasing server utilization through virtualization and optimized system architecture, reducing the total number of physical servers required. This lowers energy consumption, hardware demand, and operating costs associated with running IT-intensive gaming platforms that can make Bally's Intralot more attractive to potential investors and new clients.	▪	▪	▪	Long-term
E1. Climate Change	**E1. Climate change adaptation**	Growth in digital and interactive gaming markets enables Bally's Intralot to shift towards digital-first revenue streams, reducing its dependence on energy-intensive physical infrastructure and supporting scalable growth while improving capital efficiency and long-term profitability.		▪	▪	Mid-term
S1. Own workforce	**S1. Working conditions**	Offering competitive compensation and supporting employee well-being, boosts employee productivity and operational performance, driving long-term business success and ultimately strengthens Bally's Intralot's reputation.		▪		Mid-term
S4. Consumers and end-users	**S4. Information-related impacts for consumers and/or end-users**	Providing versatile authentication protocols strengthens Bally's Intralot's customer and partner confidence, reinforcing its leadership in secure verification across diverse markets and supporting operational stability.			▪	Long-term

Material opportunities						
ESRS Topic	ESRS Sub-topic	Opportunity description	Location in Value Chain			Time horizon
			Upstream	Own operations	Downstream	
S4. Consumers and end-users	**S4. Personal safety of consumers and/or end-users**	Promoting responsible gaming and protecting players, not only boosts customer trust and satisfaction, improving player retention, but also enhances Bally's Intralot's reputation improving investors trust and long-term revenue.			■	Long-term
G1. Business conduct	**G1. Management of relationships with suppliers including payment practices**	Consistent, fair payment practices, with flexibility for SMEs, will build trust and cooperation, strengthen a resilient and dependable supply chain, and enhance the brand as a fair, ethical business partner.	■			Mid-Term
G1. Business conduct	**G1. Protection of whistle-blowers**	Protecting whistleblowers will reduce misconduct costs through earlier detection, lowering fines, legal fees and disruption, and will strengthen compliance credentials to improve financing and tender success.		■		Mid-Term

The current financial impact of the identified material risks and opportunities for Bally's Intralot is minimal. These risks and opportunities influence or are influenced by various stakeholders, including Shareholders, Employees, Customers, Suppliers, Business Partners, Investors and Financial Community, National and International Regulatory Authorities, Industry Associations, Community and NGOs, Media, Retailers, Players, and Industry Peers. Given the close connection between Bally's Intralot's material risks and opportunities to its business model, most of these are continuously managed within its operations, allowing Bally's Intralot to take direct action itself. **[SBM-3 48 a, AR 17, AR 18, SBM-3 48 c (i), AR 18, SBM-3 c(ii), AR 18, SBM-3 48 c(iii), AR 18, SBM-3 48 d, AR 18, SBM-3 48 e, AR 18, SBM-3 48 h, AR 18]**

In 2025, Bally's Intralot conducted a validation of its 2024 DMA, in full alignment with the requirements of the Corporate Sustainability Reporting Directive (CSRD). This validation process did not identify any new ESRS material topics for the Group within the current reporting period. While the majority of previously identified material ESRS topics were re-validated as material for 2025, minor adjustments were made: Specifically, ESRS E5: Resource use and circular economy, along with the sub-topic G1: Political engagement and lobbying activities, were not deemed material in 2025. Furthermore, a comprehensive climate risks assessment was undertaken to identify both transition and physical risks. The outcomes of this assessment were integrated into the DMA validation, thereby enhancing the Group's understanding and informing its strategic roadmap towards climate resilience.

For topics that were identified as material in the previous reporting year and continue to be material under the CSRD-aligned validation (e.g. Climate Change, Own Workforce, etc.), Bally's Intralot's updated DMA has provided a significantly more granular and comprehensive understanding of the specific sub-topics that drive these material impacts, risks, and opportunities.

The table below presents the changes to material impacts, risks and opportunities, compared to 2024 reporting year.

ESRS Topic/ Sub-topic	2024 Materiality Status	2025 Materiality Status	Change (New/ Removed/ Shifted)	Explanation of Change
ESRS E1: Climate Change	Material	Material	Consistent	N/A
ESRS E5: Resource Use and Circular Economy	Material	Not Material	Topic Removed	Deeper understanding of Bally's Intralot's environmental footprint
ESRS S1: Own Workforce	Material	Material	Consistent	N/A
ESRS S3: Affected Communities	Material	Material	Consistent	N/A
ESRS S4: Consumers and end-users	Material	Material	Consistent	N/A
ESRS G1: Business Conduct	Material	Material	Sub-topic removed	ESRS G1: Political engagement and lobbying activities sub-topic removed, according to peers benchmarking, a deeper understanding of the Group's action in responsible lobbying through internal discussions, and DMA validation process.

This deeper analysis allows Bally's Intralot to better prioritize and evaluate the performance of its actions, set more targeted objectives, and enhance its disclosure in subsequent ESRS topic-specific standards.

[SBM-3 48 g, AR 18]

All identified material IROs are covered by ESRS disclosure requirements, and no entity-specific disclosure has been identified.

[SBM-3 48 h, AR 18]

Bally's Intralot has integrated material ESG factors into its strategic planning, thereby enhancing the resilience of its strategy. Furthermore, its business model has been adapted to address material sustainability matters. This proactive consideration of material ESG factors, both current and potential, ensures the Group is well-prepared to navigate a wide range of challenges and capitalize on emerging opportunities.

The Group's resilience is further reinforced by a comprehensive risk management system that covers the entire spectrum of its business activities. This system enables Bally's Intralot to effectively anticipate and mitigate potential impacts, thereby minimizing their disruption. Complementing this, Business Continuity arrangements are in place, with the headquarters maintaining a certified Business Continuity Management System (BCMS). These arrangements, supported by operational resources, strengthen operational resilience by ensuring the continuity and availability of essential services, minimizing disruptions, and enabling effective and reliable operations consistent with stakeholder expectations.

[SBM-3 48 f, AR 18]

Integration of Material Impacts, Risks and Opportunities into Strategy and Decision-Making

Bally's Intralot stands as a top iGaming operator and a leading global provider of lottery solution. In full alignment with its vision and mission, the Group's strategic approach and operational resilience are linked to its ability to understand, manage, and respond to its material impacts, risks, and opportunities (IROs) identified through its DMA process. These IROs directly influence Bally's Intralot business model, shape its value chain interactions, inform its strategic priorities, and guide its decision-making processes. The Group's operations are challenged by a complex interaction of environmental, social, and governance (ESG) issues that shape its business model and value chain by influencing infrastructure requirements, operational practices and stakeholder relationships. Its responses are designed to mitigate adverse impacts, capitalize on opportunities, and ensure long-term value creation for all stakeholders.

Concerning environmental IROs, Bally's Intralot recognises that its Scope 1,2 and 3 greenhouse gas (GHG) emissions represent a significant portion of its overall environmental footprint, extending beyond direct operational control. These emissions contribute to the Group's environmental impact and may expose it to increasing regulatory risks and reduced stakeholder trust from environmentally conscious investors and customers. Anticipated effects include pressure for decarbonization, potential supply chain disruptions due to climate-related events, and increased operational costs. This directly impacts Bally's Intralot's business model by influencing procurement strategies, operational expenditure, and brand perception. Furthermore, its value chain is affected through dependencies on suppliers' environmental performance and the energy efficiency of its distributed products.

To address these effects, the Group has initiated a comprehensive Scope 3 emissions mapping exercise to quantify and identify key hotspots within its value chain. The actions undertaken include encouraging the adoption of renewable energy sources. Furthermore, the Group explores potential investments in optimizing the energy efficiency of its software and hardware products, including exploring cloud-based solutions and energy-efficient designs, to reduce downstream emissions. These actions will be increasingly integrated into the Group's product development lifecycles, reflecting a strategic shift towards a lower-carbon operating model.

Regarding responsible gaming and player protection, the provision of safe and enjoyable entertainment through responsible gaming measures is fundamental to the Group's social license to operate and the long-term sustainability of its business model. Bally's Intralot's commitment to player protection, evidenced by monitoring tools and clear guidelines, directly enhances customer trust and loyalty, which are drivers of sustained revenue. On the other hand, inadequate responsible gaming provisions present significant risks, including regulatory fines, legal challenges and reputational damage, ultimately affecting long-term business sustainability. Such material IROs influence the Group's product development, marketing strategies, and customer relationship management.

Bally's Intralot's strategy prioritizes the continuous enhancement of its responsible gaming framework. The Group is committed to investing in player-protection monitoring tools. Its guidelines promoting healthy gaming are regularly reviewed and communicated transparently to Bally's Intralot's customer base. Moreover, the Group actively collaborates with industry bodies, regulators, and research institutions to advance best practices in responsible gaming. This commitment is embedded in Bally's Intralot's product design principles, ensuring that player welfare remains paramount and underpins the Group's sustainable growth strategy.

Additionally, an inclusive and equitable workplace is a cornerstone of the Group's human capital strategy and directly impacts its ability to attract, retain, and develop talent. Promoting diversity in recruitment and offering inclusive benefits enhances employee engagement and drives innovation. On the other hand, a lack of diversity or perceived inequity poses significant risks, including difficulty in attracting skilled professionals, higher employee turnover and reduced productivity.

The Group's strategy to embed Diversity, Equity, and Inclusion (DEI) principles across all human resource functions, from recruitment and talent development to compensation and benefits, as well as an inclusive benefits package, are designed to support the varied needs of its global workforce. Decision-making in talent management and organizational development is informed by regular discussions and employee feedback, ensuring continuous improvement. This commitment strengthens Bally's Intralot employer brand and contributes to a resilient and adaptable workforce capable of navigating future challenges. **[SBM-3 48 b, AR 18]**

Impact, risk and opportunity management

Identification of material impacts, risks and opportunities [IRO-1]

Bally's Intralot conducted a validation of its 2024 DMA. In 2024 the Group's assets and activities were screened in order to determine and evaluate actual and potential impacts, risks and opportunities related to sustainability areas, across its updated value chain. In 2025 Bally's Intralot conducted a validation of the 2024 DMA. This approach evaluated the Group's sustainability impacts from two perspectives:

- **Impact materiality:** which considers the sustainability impacts of the Group's activities on people and/or the environment over the short-, medium- and long-term and
- **Financial materiality**: which addresses how sustainability issues affect or could affect the Group's value creation and financial position, financial performance, cash flows, access to finance or cost of capital over the short, medium or long term.

The Group combines impact and financial materiality to meet regulatory requirements, align with sector standards, anticipate and address stakeholder expectations and integrate insights from its internal Risk Registry. This methodology offers an integrated framework for managing impacts, risks & opportunities across environmental, social and governance matters, which are determined to be material from the impact materiality perspective, the financial materiality perspective or both.

For FY2025, the Group used the existing baseline list of impacts, risks, and opportunities established during the previous reporting period (FY2024) Double Materiality Assessment as the starting point. The assessment was updated and revalidated through a structured review and refinement process to ensure all relevant IROs remain complete, accurate and reflective of the current business context. This validation cycle included:

- benchmarking exercise against industry peers and competitors,
- checking the continued relevance of each IRO and merging, updating, removing and/or rephrasing any IROs if deemed necessary,
- identifying any emerging IROs arising from regulatory, strategic or operational developments as well as sector-specific developments,
- confirming alignment with Bally's Intralot's internal risk registry.

These steps led to the finalization of the updated list of material IROs and the corresponding material topics. The following steps outline the process used to finalize the list of material IROs and the related material topics. **[IRO-1 53 h]**

Double Materiality Assessment validation methodology

Step 1: Peer benchmarking

The first step of the process focused on understanding the key sustainability matters and material topics identified by industry peers. The main objective of this step was to identify common and emerging sustainability themes across the sector, particularly those reflected under the ESRS.

The process involved a comparative analysis of Bally's Intralot's existing list of material topics, as identified in the previous reporting period, against those disclosed by peer companies operating across different sectors such as lottery, gambling, casinos, software development and online gaming, as operators, both domestically and internationally. The benchmarking review was based on publicly available sustainability disclosures, such as ESRS-aligned Sustainability Statements, GRI/MSCI-aligned sustainability reports. Emphasis was placed on peers that have already reported in alignment with the ESRS, as their disclosures provided a relevant benchmark for assessing sustainability matters at both topic and sub-topic level across the three sustainability pillars—Environmental, Social, and Governance.

As part of the DMA validation, the peer benchmarking exercise supported the identification of common sector-specific sustainability matters, related Impacts, Risks and Opportunities ("IROs"), and potential gaps from both impact and financial materiality perspectives. IROs not previously identified as material by Bally's Intralot, but commonly addressed by peers, were considered for inclusion in the inventory to ensure broader sectoral alignment and comprehensive coverage of sustainability topics, in line with industry practices and ESRS requirements.

Based on peer benchmarking and sector practices, the Group qualitatively assessed whether identified sustainability impacts and dependencies could give rise to potential risks and opportunities. Relevant considerations from the Group's ERM framework were taken into account to support this assessment.

Through this process, the Group established a clear view of sector-specific trends, relevant to its operations and across the value chain, while also identifying potential areas for enhancement within its own ESG thematic coverage. **[IRO-1 53 a, b, c] [IRO-1 53 c(i)]**

[IRO-1 53 g] [IRO-1 53 b, b(i), b(ii)]

Step 2: Updating the list of Impacts, Risks and Opportunities (IROs)

Following the peer benchmarking exercise, the Group conducted a comprehensive review of the existing inventory of all IROs from the previous reporting period. The objective of this step was to refresh and update the list of IROs to ensure they accurately reflect the most relevant sustainability matters for the current reporting period (2025). As part of this process, Bally's Intralot also reviewed its existing sustainability initiatives and ongoing actions for each Environmental, Social, and Governance matter, evaluating whether current measures effectively address the identified IROs and contribute to the Group's sustainability objectives.

In addition, the update process involved a series of targeted adjustments, including merging overlapping IROs, excluding those that were no longer relevant, and refining descriptions to enhance clarity and precision. The scope of the review ensured that the updated IROs fully capture Bally's Intralot's actual and potential impacts, risks, and opportunities, while reflecting any changes in the operations, value chain, or external environment during the financial year 2025, ensuring alignment with relevant reporting standards and industry benchmarks.

This inventory of updated IROs served as the foundation for subsequent phases of the assessment, and ensured a shared understanding of impacts, risks, and opportunities across the Group and its value chain. At this point, it should be noted that the sustainability risks and opportunities were also aligned with the Group's ERM framework, in order to enhance DMA validity, strengthen its risk management approach and address interconnected risks and opportunities in both non-sustainability and sustainability-focused areas.

Step 3: Assessment and scoring of the IROs

Following the update of the IRO inventory, the next step involved the validation, assessment and scoring of each IRO to determine their relative significance from impact and financial materiality perspectives. According to the CSRD, Bally's Intralot applied criteria for assessing impact and financial materiality to determine the material actual and potential impacts and the material risks and opportunities. This would form the basis for determining material information, to be disclosed in the Group's Sustainability Statement based on the ESRS disclosure requirements.

The Corporate Affairs Department, supported by the internal dedicated subject matter experts - each assigned to specific thematic areas or groups of IROs - assessed, reviewed and updated the scoring of the IROs. The Department leveraging its in-depth understanding of the Group's sustainability matters and expectations, ensured that each IRO was evaluated consistently and accurately in line with the defined materiality criteria. The subject matter experts' involvement was crucial to ensure the accuracy and relevance of the scoring.

The scoring of IROs was conducted in alignment with the guidelines outlined in CSRD and the principles set out in ESRS 1 and ESRS 2. Once the IROs were identified, documented, the next step involved assigning scores based on their materiality. Regarding the identified impacts, after they have been initially pre-scored, they were subsequently validated through targeted consultations with the relevant internal departments (e.g. the Human Resources Department for matters related to the own workforce), to ensure an informed and function-specific assessment. This year, the validation and scoring of IROs were conducted exclusively through internal consultations with the relevant departments and subsidiaries, without engaging external stakeholders, while still ensuring alignment with previously identified stakeholder expectations and materiality criteria. Furthermore, the preliminary scoring of the identified risks and opportunities was reviewed by the Group's Risk Department, ensuring consistency with Bally's Intralot's enterprise risk management framework. **[IRO-1 53 b(iii)]**

Impact Materiality scoring analysis

The impact materiality assessment focused on how sustainability matters affect or could affect external stakeholders, including communities, employees, customers, and the environment.

For the DMA validation process, the Corporate Affairs Department took into consideration the meetings and ongoing dialogue held throughout the year with relevant subject-matter experts (such as the HR Department, Procurement Department, Legal & Compliance Department, and Risk Department). These interactions provided valuable insights and contributed meaningfully to the completion of the assessment.

Scoring these impacts involved an evaluation of four key parameters: Scale, Scope, Irreversibility (only for negative impacts), and Likelihood (only for potential impacts). For the scoring process, the time horizons defined by the ESRS were applied only to potential impacts, since actual impacts are already occurring. Potential impacts are assessed within the reasonably expected time horizons during which they are likely to occur.

Assessment criteria for actual positive impacts	Assessment criteria for potential positive impacts
✓ Severity ✓ Scale ✓ Scope	✓ Severity ✓ Scale ✓ Scope ✓ Likelihood
Assessment criteria for actual negative impacts	**Assessment criteria for potential negative impacts**
✓ Severity ✓ Scale ✓ Scope ✓ Irreversibility	✓ Severity ✓ Scale ✓ Scope ✓ Irreversibility ✓ Likelihood

Each impact was assessed using a five-level scoring scale applied consistently across all assessment criteria:

- **Very Low = 1**
- **Low = 2**
- **Moderate = 3**
- **High = 4**
- **Substantial = 5**

Scale

This parameter assessed how grave the negative impact is or how beneficial the positive impact is for people or the environment, which was often the most subjective part of the scoring process and required careful evaluation based on the Group's expertise and operational context. It was divided into the following categories:

- **Substantial**: The impact has a systemic, transformative effect reshaping entire ESG pillars (e.g., altering markets, biodiversity).
- **High**: The impact is extensive, with major consequences across one or more ESG pillars.
- **Moderate**: The impact produces recognisable outcomes within a defined area (e.g., local community, specific ecosystem).
- **Low**: The impact has perceptible but limited impact on specific groups or habitats.
- **Very Low**: The impact results in minimal or negligible change to environmental or social conditions.

Scope

This parameter evaluated how widespread the negative or positive impacts are:

- **Substantial**: The impact affects multiple continents, >3 countries, and nearly all individuals across many stakeholder groups.
- **High**: The impact affects multiple regions/operational areas, ~2-3 countries, and significant parts of key stakeholder groups.
- **Moderate**: The impact affects multiple territories within one country and a considerable share of specific, diverse stakeholder categories.
- **Low**: The impact is concentrated in specific localities/business areas, involving a limited number of stakeholder groups/subsets.
- **Very Low**: The impact is confined to a single site, process, or a very small, isolated group of individuals.

Irreversibility (only for negative impacts)

This parameter evaluated the extent to which the negative impact could be reversed or mitigated:

- **Substantial:** The impact is permanently irreversible; restoration of ecosystem integrity, cultural or social displacement, or irreversible economic disruption is impossible.
- **High:** The impact is extremely difficult to reverse and has lasting consequences that can persist for generations.
- **Moderate:** The impact can be partially reversed through targeted intervention, with a reasonable prospect of restoring key functions or conditions over time.
- **Low:** The impact is easily reversible, with low levels of intervention needed to restore baseline conditions.
- **Very Low:** The impact presents negligible irreversibility or is irrelevant in the given context. Any change is superficial or temporary.

Likelihood (only for potential impacts)

This parameter assessed the probability of a potential impact occurring:

- **Substantial:** The impact is almost certain to occur under current or foreseeable conditions (once a year or more).
- **High:** The impact is likely to occur under standard operating or environmental conditions (at least once every 1-2 years).
- **Moderate:** The impact may occur intermittently or under specific conditions (at least once every 3-5 years).
- **Low:** The impact is unlikely but not impossible. It may arise under rare or exceptional circumstances (at least once every 6-9 years).
- **Very Low:** The impact is highly improbable or not relevant in the given context. It occurs only under exceptional or extreme conditions (less than once in every 10 years or more).

Financial Materiality scoring analysis

Financial materiality assesses the risk and opportunities that could affect Bally's Intralot's financial position and value creation, and they may derive from impacts, dependencies, or other risk factors such as exposure to climate hazards, regulatory changes etc. The scoring process assessed the magnitude and likelihood of financial outcomes and also considered the timing of when these benefits or losses might materialize. The time horizons considered for Financial Materiality were those required by the ESRS and were aligned with the time horizons used for Impact Materiality.

It is worth noting that for climate change adaptation and mitigation, the identification and assessment of relevant risks and opportunities was informed by the Group's climate risk assessment, which was implemented along with the DMA validation. Upon completion, its outcomes were incorporated into the DMA to ensure consistency and robustness of climate-related disclosures.

In evaluating financial materiality, key parameters were considered: Magnitude and Likelihood. These factors, align with the Group's Enterprise Risk Management (ERM) framework, provided a comprehensive view of how sustainability matters could impact Bally's Intralot's financial health.

Assessment criteria for risks and opportunities

- Magnitude (for opportunities)
- For risks magnitude was assessed as a combination of:
  - Reputation and corporate image effect
  - Corporate operations & technology effect
  - Compliance effect
  - Financial damage effect
- Likelihood

Time Horizons

- **Short-term:** The Group expects to realize the financial impact within one year after the reporting period.
- **Mid-term:** The financial impact is expected to occur within one to five years after the reporting period.
- **Long-term:** The financial impact is likely to materialize over a period of five to ten years following the reporting period.

Each risk or opportunity was assessed using a five-level scoring scale applied consistently across both assessment criteria:

- **Very Low = 1**
- **Low = 2**
- **Moderate = 3**
- **High = 4**
- **Substantial = 5**

Magnitude

The potential magnitude highlights the size of financial effects for risks and opportunities in shaping the Group's financial health. The assessment of the magnitude of identified risks was aligned with the Group's Enterprise Risk Management (ERM) framework and was determined based on the potential effects across the following key ERM pillars:

- **Reputation and corporate image,**
- **Corporate operations and technology,**
- **Compliance,**
- **Financial damage**

Scale	Magnitude Classification	Risk			
		Reputation - Corporate Image	Corporate Operations and Technology	Compliance	Financial Damage[1]
5	**Substantial**	International long-term negative media coverage; failure to achieve long term strategic objectives.	Core business is fully disrupted due to operational and/or technology breakdown; loss of integrity or confidentiality due to technology failure; loss of key senior employees.	Significant prosecution and fines, litigation, class actions, imprisonment of executives, loss of license.	Parameters/potential events with an impact above 10% of EBITDA
4	**High**	National long-term negative media coverage; failure to achieve medium term strategic objectives.	Core business is partially disrupted due to operational and/or technology breakdown.	Report to regulator requiring major project for corrective action.	Parameters/potential events with an impact between 5–10% of EBITDA
3	**Moderate**	National short-term negative media coverage; failure to achieve short term strategic objectives.	Operational and/or technology problems cause business performance degradation.	Report of breach to regulator with immediate correction to be implemented.	Parameters/potential events with an impact between 2–5% of EBITDA
2	**Low**	Local reputational damage; no strategic impact.	Operational and/or technology issues cause limited business performance degradation.	Reportable incident to regulator, no follow up, customer complaints.	Parameters/potential events with an impact between 1–2% of EBITDA
1	**Very Low**	Local media attention quickly remedied; no strategic impact.	Operational and/or technology issues make business operations cumbersome with no impact.	Not reportable to regulator, limited customer complaints.	Parameters/potential events with an impact below 1% of EBITDA

For the identified opportunities, magnitude was assessed as following:

- **Substantial:** Substantial gains driving a fundamental change in market position or core capability (e.g., major regulatory/tech breakthrough). Success in achieving long-term strategic objectives.
- **High:** Significant gains from strong opportunities (e.g., major cost reduction or high-impact efficiency). Increases customer base and investor interest, achieving medium-term strategic objectives.

[1] **Clarification on EBITDA Scope:** The EBITDA considered should correspond to the Group's future EBITDA under its new structure, following the integration of Bally's Corporation.

- **Moderate:** Considerable gains from noticeable improvements in efficiency, moderate financial benefit, and improved stakeholder trust. Achieves short-term strategic objectives.
- **Low:** Limited gains from small-scale enhancements or minor opportunities. Minor positive impact on strategy and limited, short-term positive effects.
- **Very Low:** Very low relevant impact. No tangible financial benefit, process enhancement, or noticeable strategic change.

Likelihood of occurrence

The likelihood of occurrence refers to the probability that sustainability-related activities or decisions will yield a positive or negative financial impact. This likelihood is influenced by various factors, including market trends, regulatory changes, environmental impacts, and social dynamics. The higher the likelihood, the more certain it is that the Group will experience a financial benefit or loss as a consequence of its sustainability actions. In assessing the effects, impacts are treated as if they have already occurred, while the likelihood considers how realistic it is that these impacts will materialize.

- **Substantial:** Very high likelihood of occurrence; almost certain to happen.
- **High:** High likelihood of occurrence; likely to happen under normal conditions.
- **Moderate:** Moderate likelihood; may occur occasionally.
- **Low:** Low likelihood; unlikely to occur, but still possible.
- **Very Low:** Very low likelihood of occurrence, or the criterion is not applicable to the context.

Time frame - Certainty

Each potential, material financial risk or opportunity was also assessed based on the expected time frame in which the financial outcome would manifest (for classification purposes):

- **Short-term:** Bally's Intralot expects to realize the financial impact within one year after the reporting period.
- **Mid-term:** The financial impact is expected to occur within one to five years after the reporting period.
- **Long-term:** The financial impact is likely to materialize over a period of five to ten years following the reporting period.

[IRO-1 53 c(ii)] [IRO-1 53 c(iii)]

Step 4: External Stakeholder Engagement

Bally's Intralot maintains ongoing dialogue and engagement with its stakeholders to support continuous communication and responsiveness to emerging concerns. As part of the initial DMA conducted in the prior reporting year, an external stakeholder engagement process, including a questionnaire, was carried out for the first time to identify relevant IROs. For the current reporting year, which focuses on the validation and refinement of the previously identified IROs, the Group deemed it was not necessary to repeat the external stakeholder analysis, relying instead on the outcomes of prior engagement and ongoing interactions with key stakeholders. **[IRO-1 53 b(iv)]**

Step 5: Determination of Material Topics

Setting thresholds

In order to assess the materiality of impacts, risks and opportunities, and identify Bally's Intralot's material topics, a defined quantitative threshold was applied to the final scores resulting from the IRO assessment. The threshold was set at a value equal to or higher than the median of the assessed scores and was applied consistently for both impact materiality and financial materiality.

Final material matters and results

Impacts, risks and opportunities with final scores equal to or exceeding this threshold were classified as material, while those below the threshold were considered not material. Any matters determined to be non-material at this stage or that have been omitted from the beginning of the assessment, were assessed and excluded based on the thresholding approach above or their limited relevance to the Group's business model, activities in FY2025 and the sector respectively.

Materiality of information

Once the Group has identified the material matters, it then assessed the information to be reported for each material matter based on the materiality of information (ESRS 1). The approach of the materiality of information has been applied at a more granular level, i.e., at the Disclosure Requirement or the datapoint level, based on the ESRS recommendation.

Step 6: Validation Process

The identified Impacts, Risks and Opportunities were reviewed and validated through a structured internal process involving both the central sustainability team of Bally's Intralot S.A. and the Group's subsidiaries across geographies. The Sustainability Team reviewed the IRO scoring in collaboration with the relevant internal departments, following targeted training sessions on the scoring methodology. Subsequently, the consolidated list of IROs was shared with the Group's subsidiaries for validation. The feedback received was assessed and duly considered, ensuring that subsidiaries actively participated in the process and that the results accurately reflected local perspectives and business realities. Following completion of the validation process, the outcomes were submitted for review and approval by top management, including the President, the COO and other key executives, ensuring appropriate management-level oversight and endorsement. This process supports the integration of material sustainability matters into the Group's

Sustainability Statement and ensures alignment with the Group's sustainability objectives, strategic priorities and long-term goals. **[IRO-1 53 d]**. **[IRO-1 53 f] [IRO-1 53 e]**

Description of the processes to identify and assess material climate-related impacts, risks, and opportunities [E1 IRO-1]

Bally's Intralot has implemented a structured approach for identifying and evaluating climate-related impacts, risks and opportunities across its own activities and throughout the upstream and downstream value chain. This approach incorporates climate-related scenario analysis and applies three defined time horizons: short-term (2025), medium-term (2026–2030) and long-term (2031–2050).

Within the framework of the DMA, the Group reviewed its operations to determine actual and potential sources of greenhouse gas (GHG) emissions across both direct activities and the value chain, including energy consumption, IT infrastructure and related business processes. This analysis supported the evaluation of the Group's actual and potential impacts on climate change through total GHG emissions, in accordance with ESRS E1-6. The outputs of this process contributed to confirming climate change as a material topic from an impact perspective and ensured alignment between the Climate Risk Assessment and the DMA. **[E1 IRO-1 20a, AR 9]**

Climate-related physical risks

Climate-related physical risks were identified and assessed across Bally's Intralot's operations and value chain through a Climate Risk Assessment based on hazard identification combined with qualitative vulnerability analysis.

Relevant acute and chronic physical hazards were considered across the defined time horizons, focusing on those most pertinent to the Group's operational footprint and IT infrastructure. The material hazards identified included heat stress, changing temperatures and heatwave. The selected time horizons were aligned with ESRS requirements and were not determined by asset lifespan, investment cycles or capital allocation planning. Hazard identification and vulnerability analysis were informed by the high-emissions IPCC scenario SSP5-8.5.

The assessment did not include a quantitative exposure analysis or geospatial modelling of assets.

The evaluation qualitatively examined how identified hazards could affect assets and business activities, taking into consideration asset characteristics, general locational aspects and operational interdependencies across the value chain. Likelihood, magnitude and duration were considered qualitatively within the Climate Risk Assessment process. Identified physical risks were categorized using a low, medium and high scale to facilitate internal prioritization across time horizons. **[E1 IRO-1 20 b, AR 11]**

Climate-related transition risks and opportunities

Transition-related climate risks and opportunities were identified and evaluated across the Group's operations and value chain by reviewing relevant transition drivers over the short-, medium- and long-term. These drivers included policy and regulatory developments, technological change, market evolution and reputational considerations linked to the shift toward a low-carbon economy.

The assessment of transition risks and opportunities was informed by scenario analysis aligned with a 1.5°C pathway with no or limited overshoot, specifically the IPCC SSP1-2.6 scenario. The vulnerability of assets and activities to identified transition drivers was evaluated qualitatively, taking into account likelihood, magnitude and duration, and subsequently categorized using a low, medium and high scale.

The assessment also highlighted climate-related opportunities, including improvements in IT infrastructure efficiency and resilience, as well as the evolution of gaming services in response to sustainability expectations. The Group has not identified assets or activities that are fundamentally incompatible with the transition to a climate-neutral economy. This conclusion is based on qualitative assessment and has not been supported by a detailed taxonomy-alignment analysis within the climate risk assessment process. **[E1 IRO-1 20 c, AR 12]**

Use of climate-related scenario analysis

Climate-related scenario analysis was used to support the identification and evaluation of physical and transition-related risks and opportunities across all defined time horizons. The selected scenarios encompass both a low-emissions transition pathway (SSP1-2.6) and a high-emissions pathway associated with intensified physical risks (SSP5-8.5), with projections extending to 2050.

The SSP1-2.6 scenario reflects a global decarbonization trajectory consistent with the objectives of the Paris Agreement. It was applied to evaluate transition-related risks. The SSP5-8.5 scenario, representing continued high emissions and limited climate action, was used for the qualitative assessment of physical hazards.

Scenario assumptions were informed primarily by projections developed by the Intergovernmental Panel on Climate Change (IPCC), complemented by widely recognized transition narratives referenced by international organizations such as NGFS and IEA.

This combination of scenarios was considered appropriate for capturing key uncertainties associated with both transition and physical climate risks in light of the qualitative nature of the assessment. Drivers examined within the scenarios included regulatory developments, macroeconomic trends, sectoral technological evolution, energy system transformation and the frequency and severity of climate hazards.

Key constraints of the scenario analysis include uncertainties inherent in long-term climate modelling and the absence of asset-level exposure modelling or location-specific climate projections within the assessment.

Climate-related assumptions derived from scenario analysis have not been incorporated into Bally's Intralot's financial statements. Accordingly, no alignment assessment between climate scenarios and financial statement assumptions has been performed at this stage.

The Climate Risk Assessment was carried out in cooperation with the Risk Department and the Corporate Affairs Department, and its findings are intended to inform management-level decision-making and strategic planning. **[E1 IRO-1 21, AR 13, 15]**

Financial Compatibility with Climate Scenarios

Bally's Intralot has not yet conducted an analysis to assess its financial compatibility with climate scenarios. As a result, there is no formal evaluation of how various climate-related scenarios could impact its financial performance, investments, or long-term strategy. However, the Group acknowledges the relevance of such an assessment in understanding potential financial risks and opportunities associated with climate change. Future considerations may include integrating scenario analysis into its financial planning and risk management processes to align with evolving regulatory and stakeholder expectations.

Description of the processes to identify and assess material pollution-, water- and biodiversity-related impacts, risks, and opportunities [E2 IRO-1] [E3 IRO-1] [E4 IRO-1]

Bally's Intralot identified and assessed material impacts, risks, and opportunities (IROs) related to pollution, water and marine resources and biodiversity and ecosystems through the DMA validation process, while examining its activities across the value chain and reflecting organizational changes, including integration activities following the acquisition of Bally's International Interactive and evolving regulatory requirements. Based on the evaluation of the IROs, these sustainability topics continued to be assessed as not material and therefore are excluded from the scope of reporting in 2025.

Description of the processes to identify and assess material resource use and circular economy-related impacts, risks, and opportunities [E5 IRO-1]

As part of Bally's Intralot's DMA validation performed during the reporting period, resource use and circular economy matters were reassessed through internal analysis of operational activities and review of regulatory developments. Based on this process, no impacts, risks or opportunities related to E5 were assessed as meeting the defined materiality thresholds for the current reporting year.

The Group will continue to monitor developments in operational practices, supply chain requirements and regulatory expectations, and will reassess the topic in future reporting cycles.

Description of the processes to identify and assess material impacts, risks, and opportunities [G1 IRO-1]

Bally's Intralot identified and assesses material impacts, risks, and opportunities (IROs) related to business conduct through a DMA validation process, to reflect organizational changes, including integration activities following the acquisition of Bally's International Interactive and evolving regulatory requirements. The process combines internal inputs, policy reviews and analysis of operational practices across subsidiaries.

As part of the DMA validation, the Group evaluated actual impacts associated with ethical culture, anti-corruption training, supplier management and payment practices. Positive impacts were identified in relation to strengthening an ethical and transparent workplace, supporting employee trust, promoting responsible value-chain performance, and increasing local economic participation through the prioritization of qualified local suppliers alongside international bidders.

The assessment also considered risks arising from Bally's Intralot's global footprint and differing regulatory environments, which may create residual exposure to non-compliance or ethical breaches at subsidiary level. Additional governance-related risks were identified in connection with post-merger integration, where insufficient alignment of corporate culture, policies and management practices could affect employee retention, productivity and operational efficiency.

Opportunities were identified where strengthened whistleblower protection, consistent and fair payment practices — including flexibility for SMEs — and enhanced supplier engagement can reinforce trust, improve compliance performance, support access to financing and public tenders, and contribute to a resilient and dependable supply chain.

Bally's Intralot screens its logistics activities as well as related operational and commercial processes for governance-related issues such as corporate culture, prevention of corruption, management of supplier relationships, and protection of whistleblowers. The Group embeds governance principles into transaction frameworks such as supplier contracts to promote ethical practices, aims at ensuring compliance with ESG standards and mitigates financial and operational risks. This thorough approach ensures that the Group effectively addresses material impacts and risks, while leveraging opportunities to align its business conduct with ethical practices, strategic goals and sustainable development. The results of the DMA validation and inform the Group's policies, controls, training programs and monitoring activities related to responsible business conduct. The process ensures that material IROs are integrated into decision-making, risk management and ongoing post-integration governance across the Group. **[G1-6]**

The DMA validation also included a reassessment of impacts, risks and opportunities related to political engagement and lobbying activities. While the Group maintains processes governing transparency, compliance and responsible interaction with public authorities, the assessment concluded that related impacts, risks and opportunities did not meet the Group's materiality thresholds for the reporting period, in contrast to prior assessments.

The Group will continue to monitor its activities, stakeholder expectations and regulatory developments in this area and will revisit the assessment in subsequent reporting cycles as part of its ongoing governance review.

Policies Overview

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
Policy: Sustainability Policy			
Accountable for implementation (the most senior role) Group Chief Operating Officer (COO)			
1. Sustainability Governance • Key functions and responsibilities. • Innovation aiming for sustainable profits. **2. Sustainability Action Plan** Main pillars of sustainability action plan: Environmental impact, employees training, Information security & data privacy, ESG dedicated policies, sustainability report, setting targets, customer satisfaction.	1. Employees 2. Suppliers 3. Partners 4. Operators 5. Clients 6. Contractors	• UNGC • WLA SCS • ISO 27001 • ISO 14001 • ISO 9001 • ISO 20000 • ISO 50001 • ISO 37001	INTRANET
Policy: Code of Conduct			
Accountable for implementation (the most senior role) Group HR Director			
1. Corporate Values • Integrity: Upholding honesty and strong moral principles. • Quality: Commitment to excellence in services and products. • Professionalism: Maintaining high standards of conduct and expertise. **2. International Business Conduct** • Compliance with international laws and regulations. • Respect for cultural differences and ethical business practices. **3. Information Security Policy** • Data protection and safeguarding sensitive information. • Implementation of strong cybersecurity measures. • Employee training on security best practices. **4. Compliance** • Adherence to laws, regulations, and internal policies. • Regular monitoring and auditing for compliance. **5. Social Media** • Responsible and professional use of social media. • Protection of confidential information.	1. C-Level Officer 2. Group Directors 3. Employees 4. Subsidaries 5. Controlled affiliates	ISO 27001 WLA SCS	INTRANET Corporate website

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
• Upholding company image and values online. **6. Confidential Information Protection** • Non-disclosure and secure storage of sensitive data. • Access control limited to authorized personnel. **7. Use of Company Assets and Resources** • Proper use for business purposes only. • Efficient allocation and responsible maintenance. **8. Competition and Fair Dealing** • Fair competition and transparency in business practices. • Prohibition of bribery and corruption. **9. Conflict of Interest** • Mandatory disclosure of potential conflicts. • Ensuring objective decision-making. **10. Corporate Opportunities & Inventions** • Protection and reporting of intellectual property. • Leveraging innovations for company growth. **11. Business Courtesies** • Transparency and ethical standards in gifts and courtesies. • Avoiding any undue influence on business decisions. **12. Integrity & Ethical Conduct** • Commitment to honesty, accountability, and ethical behavior. **13. Corporate Travel Policy** • Cost-effective and safety-prioritized travel. • Compliance with company travel policies. **14. Information & Technology Resources** • Responsible and secure use of IT resources. • Encouragement of innovation in technology. **15. Relationships with Suppliers & Clients** • Fair treatment, transparency, and high-quality service standards. • Building and maintaining trust with clients. **16. Relationships with Competitors** • Respectful and fair competition practices. • Avoidance of negative comments about competitors. **17. Environmental Health & Safety** • Commitment to sustainability and workplace safety. • Employee health and well-being initiatives. **18. Equal Employment & Harassment Policies**			

Brief Description of key contents	**Scope of policy**	**Third-party standards or initiatives** (if applicable)	**Availability**
• Promotion of diversity, inclusion, and a discrimination-free workplace. • Prevention of harassment in any form. **19. Alcohol & Drug Policy** • Workplace prohibition of alcohol and drugs. • Support programs for employees facing substance issues. **20. Violence Prevention** • Zero tolerance for violence. • Encouragement of reporting incidents and support for victims. **21. Reporting Code of Conduct Breaches** • Confidential reporting channels. • Thorough investigations • and protection for whistleblowers.			
Policy: Internal Regulation			
Accountable for implementation (the most senior role) The members of the Board of Directors, • The Group CEO, the Group deputy CEO(s), the Executive Vice-Chairman if any, the Group Chiefs, the Vice Presidents, the Group Directors, the Directors, and Heads of Departments (hereinafter referred to as the "Management Executives"), • The employees of the Company bound under an employment relationship, • The Company's partners providing their services under a contract for the provision of services, a paid mandate or a project contract, if this is a cooperation based on a special relationship of trust or if the contract they have concluded with the Company expressly subjects them to the Internal Regulation.			
1. Implementation of the Regulation • Ensuring adherence to internal policies and regulatory frameworks. **2. Organizational Structure & Responsibilities** • Defining unit scopes, committee roles, reporting lines, and managerial responsibilities. **3. Internal Control System** • Establishing and maintaining an effective control framework for corporate governance. **4. Recruitment & Performance Evaluation of Management Executives** • Implementing structured procedures for hiring and assessing management personnel. **5. Compliance with Article 19 of Regulation (EU) No. 596/2014** • Ensuring obligations are met by managerial staff and associated persons. **6. Disclosure of Dependence Relationships of Independent - Non-Executive Board Members**	The Internal Regulation and any amendments thereto shall be communicated to the employees of the Company through the internal communications network (Intranet) of the Company. Responsible to comply with the Internal Regulation are: • The members of the Board of Directors, • The Group CEO, the Group deputy CEO(s), the Executive Vice-Chairman if any, the Group Chiefs, the Vice Presidents, the Group Directors, the Directors, and Heads of Departments (hereinafter referred to as the "Management Executives"), • The employees of the Company bound under an employment relationship	Article 14 of Law 4706/2020 on corporate governance Law 3016/2002 Article 14 par. 2 of Law 4706/2020 Regulation (EU) No. 596/2014 Paragraph 14 of Article 2 of Law 4706/2020	INTRANET

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
• Transparency in the independence status of board members. **7. Procedure Concerning Affiliated Party Transactions** • Establishing protocols for transactions involving related parties. **8. Policy & Procedures for Conflict of Interest Management** • Preventing and mitigating conflicts of interest within corporate operations. **9. Compliance with Regulatory Provisions** • Ensuring the company adheres to all applicable laws and regulations. **10. Privileged Information** • Safeguarding confidential and market-sensitive information. **11. Training Policy for Board Members & Executives** • Continuous education and skill development for leadership. **12. Sustainable Development Policy** • Commitment to environmental, social, and governance (ESG) principles. **13. Shareholders' Communication Procedure** • Transparent and effective communication channels with shareholders. **14. Validity, Amendments & Monitoring of Internal Regulations** Ensuring regulations remain relevant and effectively monitored.	The Company's partners providing their services under a contract for the provision of services, a paid mandate or a project contract, if this is a cooperation based on a special relationship of trust or if the contract they have concluded with the Company expressly subjects them to the Internal Regulation.	Article 19 of Regulation (EU) No. 596/2014 Article 9 of Law 4706/2020 Articles 99 to 101 of Law 4548/2018 Regulation (EU) No. 596/2014 par. 1 of Article 9 of Law 4706/2020	
Policy: Official Employment Guide			
Accountable for implementation (the most senior role) Group HR Director			
1. General principles **2.** Terms and conditions of employement **3.** Compensation **4.** Social security coverage and insurance **5.** Benefits **6.** Relocation **7.** Repatriation and reintegration **8.** Terminations and resignation	Managers and remunerate employees on long-term assignments		INTRANET
Policy: Official Employment Guide			
Accountable for implementation (the most senior role) Company Chief Executive Officer, Company General Directors, Human Resources Manager.			

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
1. **Commitment to Employee Rights and Obligations**: Bally's Intralot is dedicated to outlining the rights and obligations of its employees, ensuring a clear understanding of corporate policies and procedures in compliance with applicable laws and regulations. 2. **Comprehensive Recruitment Process**: The company follows a thorough recruitment process, requiring new employees to provide necessary documentation and sign employment contracts governed by private law, ensuring transparency and compliance. 3. **Fair and Legal Remuneration**: Bally's Intralot guarantees that salaries and wages meet legal standards, with structured payment methods and permissible deductions, maintaining fairness and adherence to legal requirements. 4. **Structured Working Hours and Locations**: The company sets working hours and locations based on legal provisions and business needs, monitoring employee attendance and ensuring proper compensation for overtime work. 5. **Equitable Leave Policies**: Employees are entitled to various types of leave, including annual, sickness, and maternity leave, in accordance with legal provisions, promoting work-life balance and employee well-being. 6. **Professional Conduct and Duties**: Bally's Intralot expects employees to adhere to corporate policies, demonstrate respectful and cooperative behaviour, and maintain confidentiality, fostering a professional and ethical work environment. 7. **Regulation of External Employment**: Employees must inform the company of any additional employment, with the company reserving the right to restrict external work that conflicts with corporate interests. 8. **Intellectual Property Rights**: All inventions and work outcomes developed by employees during their tenure belong to Bally's Intralot , with provisions for reasonable remuneration for beneficial inventions. 9. **Commitment to Hygiene and Safety**: The company ensures workplace cleanliness and safety, requiring employees to report malfunctions and comply with safety guidelines, protecting employee health and company assets 10. **Disciplinary Measures**: Bally's Intralot enforces disciplinary actions proportionate to the severity of breaches, including warnings, fines, and temporary release, ensuring compliance with corporate policies and maintaining discipline. 11. **Employee Complaint Mechanism**: Employees can report serious complaints directly to the administration if unresolved by superiors, ensuring a transparent and fair resolution process.	1. The present Employment Policies and Procedures lay down the rights and obligations of employees working for the company under the name " Bally's Intralot S.A." – hereinafter referred to as the "Company". 2. The body responsible for implementing these Internal Employment Policies and Procedures is the Company Board of 1. The Employment Policies and Procedures of Bally's Intralot S.A. outline the rights and obligations of employees. 2. Implemented by: • Company Board of Directors (BoD) • Chief Executive Officer (CEO) • General Directors • Human Resources Manager 3. Applicable to: • All personnel with fixed-term or open-ended contracts • Employees working in company offices, production units, or other corporate departments/premises 4. Not applicable to: • Special advisors and associates 5. Compliance: • Must comply with Labour Legislation, Collective Labour Agreements, and Arbitration Awards • Complement individual employment contracts without infringing legal rights 6. Notification: • Policies are posted in accessible and visible places or distributed individually with signed acknowledgements 7. Modification: • Company reserves the right to modify policies in accordance with applicable laws 8. Dispute Resolution: • Employees should address issues to their Superiors • Superiors will settle disputes in good faith, within legal frameworks and common practices	P.D.156/94 Civil Code Articles 200 & 288	INTRANET

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
12. Amendments and Notifications: Any changes to policies are communicated to employees and comply with legal procedures, ensuring that policies remain current and effective.			
Policy: Corporate Training Policy			
Accountable for implementation (the most senior role) Group HR Director			
1. **Employee Development Focus** – Encourages continuous improvement of employee skills and knowledge. 2. **HR Oversight** – Human Resources manages and approves all training activities. 3. **Performance-Linked Training** – Development needs are identified during performance reviews and registered in the Individual Development Plan. 4. **Role-Based Mandatory Training** – Programs tailored to company strategy, market trends, and technical skill requirements. 5. **Manager & HR Involvement** – Line Managers can propose training; HR has the final approval and also selects employees for specific programs. 6. **Annual Training Plan** – Developed based on business strategy, employee needs, and industry best practices. 7. **Budget & Prioritization** – Additional training requests require HR approval based on available budget and company priorities.	Bally's Intralot S.A. personnel		INTRANET
Policy: Corporate Perfomance Management Policy			
Accountable for implementation (the most senior role) Group HR Director			
1. **Clear Expectations**: The policy sets clear and transparent expectations for employees, ensuring they understand their roles, responsibilities, and performance standards. 2. **Continuous Feedback**: Employees receive ongoing feedback to help them stay on track, improve performance, and grow professionally. 3. **Professional Development Opportunities**: The policy emphasizes providing employees with opportunities for skill development, career growth, and advancement within the company.	Bally's Intralot S.A. personnel		INTRANET

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
4. **Recognition for Achievements**: Employees' accomplishments are acknowledged and celebrated, motivating them to continue performing at a high level. 5. **Accountability**: A culture of accountability is fostered, where employees take responsibility for their performance and outcomes. 6. **Excellence and Continuous Improvement**: The policy encourages a mindset of striving for excellence and continuous improvement in both individual and organizational performance. 7. **Alignment with Corporate Strategy**: The policy is designed to align employee goals and performance with Bally's Intralot's broader corporate strategy, ensuring everyone works toward common objectives. 8. **Structured and Transparent Framework**: A well-defined structure and transparency in the performance management process ensure fairness and consistency across the organization. 9. **Motivation and Engagement**: By focusing on employee development, feedback, and recognition, the policy helps maintain a highly engaged and motivated workforce. 10. **Organizational Success**: Ultimately, the policy is aimed at driving the overall success of the company by enhancing individual and team performance, contributing to the company's long-term goals.			
Policy: Recruitement and Selection Corporate Policy			
Accountable for implementation (the most senior role) Group HR Director			
The key characteristics of the Recruitment & Selection Policy are: 1. **Objective**: Attract, select, recruit, and onboard suitable candidates for current and future needs. 2. **Consistency and Transparency**: Ensures a fair and transparent recruitment process based on merit. 3. **Compliance**: Adheres to corporate policy on equality and diversity and relevant employment legislation. 4. **Approval for Exceptions**: Any deviations from the policy require approval from the Group Human Resources Director.	1. Employment Objective: To hire individuals who are the best fit for the job. 2. Cultural Adaptation: To ensure employees can easily adapt to the Company's culture. 3. Performance and Potential: To enable employees to perform well and unleash their full potential during their tenure with the Company. 4. Applicability: This policy applies to all candidates being considered for employment at Bally's Intralot , ensuring they meet the criteria for job fit, cultural adaptation, and potential performance.		INTRANET
Policy: Group Anti-corruption policy			
Accountable for implementation (the most senior role) Group Chief Legal & Compliace Counselor			

<table>
<tr><th>Brief Description of key contents</th><th>Scope of policy</th><th>Third-party standards or initiatives
(if applicable)</th><th>Availability</th></tr>
<tr><td>1. Encouragement of Opportunities: Not intended to discourage pursuit of business and contract award opportunities in public or private sectors.
2. Awareness of Anti-Corruption: Provides awareness regarding the anti-corruption legal framework.
3. Incorporation of Principles: Introduces measures that incorporate the main principles of anti-corruption.
4. Implementation Advice: Offers advice on the implementation of anti-corruption measures.
5. Risk Insulation: Aims to insulate the Group from the risk of unknowingly being involved in corruption.
6. Safeguarding Credibility: Protects the Group's credibility, reliability, and stability within the global gaming and lotteries community.</td><td>1. Mandatory Compliance: All employees must adhere to this policy.
2. Approval and Amendments: The Board of Directors is responsible for approving the policy and major amendments proposed by the Audit and Compliance Committee.
3. Oversight and Review: The Audit and Compliance Committee, assisted by the Group Compliance Officer, oversees adherence to the policy, conducts annual reviews, and incorporates approved amendments.
4. Implementation: Ensures the Group's adherence to anti-corruption measures and principles.</td><td>1. OECD Convention
2. NSPAC
3. FCPA
4. UKBA
5. Criminal Law Convention on Corruption of the Council of Europe</td><td>INTRANET</td></tr>
<tr><td colspan="4">Policy: Anti-Money Laundering Corporate Policy</td></tr>
<tr><td colspan="4">Accountable for implementation (the most senior role)
Group Chief Legal & Compliace Counselor</td></tr>
<tr><td>Guidelines for the Prevention and Suppression of Money Laundering and of Terrorist Financing
Key characteristics:
1. The purpose of the policy is to provide guidelines for the Prevention and Suppression of Money Laundering and of Terrorist Financing" (hereinafter "AML Policy") at the Group level, which ensure that the services it offers globally will not be used for the purposes of money laundering and terrorist financing. The AML Policy presents
a set of measures that incorporate the main principles of the anti-money laundering and anti-terrorist financing framework within which the Group operates and whose implementation it recommends.
2. Management of the AML Policy – Compliance Officer: The Board of Directors is responsible for the approval of the AML Policy.
3. Risk-Based Approach: Number of actions required to assess the most proportionate way of managing and mitigating the money laundering risks
4. Identification and Assessment of Risks: Bally's Intralot entities must assess their risks in the context of how they are most likely to be involved in money laundering activities or actions.
5. Risk Assessment Process:
Risk associated with the country or place</td><td>1. Communication to Personnel: The policy is communicated to all involved personnel through their contracts and the Company's intranet portal.
2. Communication to Stakeholders: The policy is communicated to other stakeholders (customers, suppliers) through specific contractual terms in the Company's contractual documents.
3. Public Access: An appropriately adapted version of the policy is posted on the Company's website for access by other interested parties (e.g., the investment public).</td><td>1. Law 4557/2018 (EU 2015/849)
2. Laws 4734/2020, 4816/2021 and 5026/2023
3. Law 4557/2018</td><td>INTRANET</td></tr>
</table>

Brief Description of key contents	**Scope of policy**	**Third-party standards or initiatives** (if applicable)	**Availability**
Risk associated with the client/player Risk associated with the transaction (including payment methods) Risk associated with the product 6. Examples of "Suspicious Activity" are included in Appendix A of the AML Policy 7. Compliance with Local Laws and Regulations			
Policy: Whistleblowing Corporate Policy			
Accountable for implementation (the most senior role) Group Chief Legal & Compliace Counselor			
1. **Purpose**: Encourage and enable Reporting Individuals to raise information on Breaches regarding suspected illegal or unethical conduct or practices or violations of the law. Protect Reporting Individuals Establish policies and procedures 2. Reporting Responsibility 3. **No Retaliation**: No Reporting Individual who participates in a review or investigaton of an Information on Breaches shall be subject to retaliation. 4. **Confidentiality**: identification of the anyone reporting an Information on Breaches to identify themselves in order to faciliate the investigation. 5. **Reporting Procedures**: • Prompt Reporting • Reporting Information on Breaches • Questions relating the scope, interpretation, or operation of this Policy • Investigation of the Reported Information on Breaches 6. **Periodic reviews** 7. **Miscellaneous**	1. Encouragement and support of the Reporting Individuals to raise information on Breaches regarding suspected illegal or unethical conduct or practices or violations of the law. 2. Protection of Reporting Individuals. 3. Establishment of policies and procedures.	EU DIRECTIVE 2019/1937	INTRANET Corporate website
Policy: Group Procurement Policy			
Accountable for implementation (the most senior role) Group Supply Chain Director			

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
1. **Mandatory Framework**: The policy is mandatory for all worldwide subsidiaries of Bally's Intralot S.A 2. **Best Practices**: Aims to enable subsidiaries to apply basic international best practices concerning the purchasing process. 3. **Immediate Effect**: The policy is placed into immediate effect. 4. **Performance Evaluation**: Proper incorporation of the policy is a significant part of the annual performance evaluation and review of each subsidiary.	1. Applicability: Applies to all worldwide subsidiaries of Bally's Intralot. 2. Purpose: To ensure subsidiaries apply international best practices in their purchasing processes. 3. Implementation: Effective immediately, with adherence being crucial for annual performance evaluations and reviews.		INTRANET
Policy: Payments Policy			
Accountable for implementation (the most senior role) Group Treasury Director / Group CFO			
1. Processing time & Payment terms: The Policy defines the timelines for payments to vendors, suppliers, and employees. **2. Pre-requisites to Payments:** The Policy establishes the pre-requisites for payments to vendors, suppliers, and employees, including cases involving down payments.	1. Vendors' (national and international) payments. 2. Payments to employees for expenses reinbursement. 3. Payments to Employees for advances (Travel, Temporary Cash, Salary). 4. Employee Payroll & Independent Contractors' payments.		INTRANET
Policy: Information Security Policy			
Accountable for implementation (the most senior role) Group Information Security Director			

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
Defines Information Security Management System 1. **Provides ISMS Structure**: The Information Security Policy is the backbone of ISMS 2. **Organization of Information Security**: • Internal Organisation • Mobile Computing and Teleworking 3. Threat Inteligence 4. Human Resource Security 5. **Asset Management**: Responsibility for Assets 6. Access Control 7. Cryptographic Controls 8. Physical and Environmental Security 9. Operations Security 10. Data leakage Prevention (DLP) 11. Data Masking 12. System Acquisition, Development and Maintenance 13. Third Parties 14. Information Security Incident Management 15. Compliance with Legal requirements, Security Policies, Standards and Technical Compliance	1. All business-related activities, including overall management, regional/ international management, strategy, legal, communications, investor relations, organization and HR, finance, business development, marketing and lotteries, internal audit and information security. 2. All functions related to the design, development, implementation, testing and support of state-of-the-art integrated lottery, betting and generally gaming solutions, products, services and technology. 3. All functions related to the centralized remote operation of Lottery Systems, including gaming system operation activities, retailer management and ICT operations.	ISO 27001:2022 WLA SCS:2020 ISO 27017:2015	INTRANET
Policy: Private Data Protection			
Accountable for implementation (the most senior role) Group Information Security Director, Group DPO			
Defines Bally's Intralot's policy on privacy 1. GDPR Definitions 2. Mandatory Provisions 3. Sets the Roles and Responsibilities (Data Protection Officer and Data Protection Supportive Roles) 4. Policies Communication 5. Tranfer of Personal Data (Rules, Informational Items) 6. Handle Privacy Requests form Data Subjects 7. Data Breach Reporting 8. Implementation Guide (Definition of the steps) 9. GDPR Stakeholder Map	1. All business-related activities, including overall management, regional/ international management, strategy, legal, communications, investor relations, organization and HR, finance, business development, marketing and lotteries, internal audit and information security. 2. All functions related to the design, development, implementation, testing and support of state-of-the-art integrated lottery, betting and generally gaming solutions, products, services and technology. 3. All functions related to the centralized remote operation of Lottery Systems, including gaming		EU GDPR

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
	system operation activities, retailer management and ICT operations.		
Policy: Quality Policy			
Accountable for implementation (the most senior role) Group Information Security Director			
Defines the quality management system 1. Customer, Shareholder, and Employee Value: Bally's Intralot focuses on delivering value to its customers, shareholders, and employees by offering integrated systems, transaction processing, game content, and value-added services to gaming organizations. 2. **Customer Satisfaction**: The policy emphasizes achieving high levels of satisfaction for customers, investors, and employees. 3. **Continuous Improvement**: Bally's Intralot is committed to ongoing process and system improvements to enhance overall business performance. 4. **Compliance and Ethical Standards**: The company ensures adherence to applicable laws and regulations while maintaining the highest ethical standards in all its operations. 5. **Employee Involvement**: Employee engagement is a critical component, fostering participation in decision-making and process enhancements. 6. **Business Performance Goals**: The policy aligns business goals with customer needs, focusing on improved performance and meeting both stated and implied customer requirements. 7. **Business Excellence**: Bally's Intralot strives for excellence across all departments and functions to achieve superior outcomes. 8. **Alignment with Organizational and Strategic Goals**: The quality policy reflects the broader organizational and strategic objectives, ensuring alignment with company goals. 9. **Periodic Review and Revision**: The policy is periodically reviewed and revised to stay aligned with Bally's Intralot commitment to quality and customer requirements.	1. All business-related activities, including overall management, regional / international management, strategy, legal, communications, investor relations, organization and HR, finance, business development, marketing and lotteries, internal audit and information security. 2. All functions related to the design, development, implementation, testing and support of state-of-the-art integrated lottery, betting and generally gaming solutions, products, services, and technology. Analysis, Design, Delivery, Monitoring and Evaluation of project-based training services.	ISO 9001:2015	INTRANET

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
Quality Objectives: Bally's Intralot sets quality objectives that are regularly reviewed and updated, ensuring continuous progress and relevance within corporate procedures.			
Policy: Quality Policy			
Accountable for implementation (the most senior role) Executive VP, Group ICT & Support			
Defines the IT Service Management System 1. **Alignment with Quality Policy**: ITSM is aligned with its overarching Quality Policy to ensure effective and efficient IT service delivery while maintaining service quality. 2. **IT-Business Alignment**: IT services are aligned with Bally's Intralot's corporate strategy to meet both current and future customer business objectives. A service portfolio is developed to guide all service delivery and management activities, and Service Level Agreements (SLAs) are established to ensure quality and stakeholder satisfaction. 3. **Process Approach**: A process-based approach is adopted to manage IT services, with clearly defined roles and responsibilities for service management. Continuous improvement is embedded in the process, driven by business needs and stakeholder feedback. 4. **Leveraging Technology and Resources**: Efficient allocation of technology functions and resources is emphasized. State-of-the-art technology is used to maximize productivity, and relationships with suppliers are fostered for mutual benefit. 5. **Continual Improvement**: The effectiveness of the IT Service Management System is continually monitored and improved. Regular feedback from stakeholders is used to refine services and service quality. 6. **Customer Focus**: Customer satisfaction and success are central to the ITSM framework, with the goal of ensuring that customer needs and requirements are consistently met. 7. **Training & Awareness**: Bally's Intralot ensures that staff involved in service management have the necessary skills through continuous training and awareness programs to perform their roles effectively.	The Service Management System that supports configuration and release management of Information Technology (IT) and covers the provision of managed IT Services such as: Integrated gaming and transaction processing systems & services and interactive gaming services, as provided to licensed Lottery, Gaming and Casino organizations and entities worldwide	ISO 20000-1:2018	INTRANET

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
8. **Risk and Change Management**: Risk management principles are applied to ensure the security and continuity of IT services. Changes to services are systematically managed to minimize disruption and risk to customer operations. 9. **Leadership Commitment**: Top management is committed to the policy, ensuring the allocation of resources to support the implementation and improvement of service management processes.			
Policy: Quality Policy			
Accountable for implementation (the most senior role) Group Information Security Director, Facilities Supervisor			
Defines the Environmental Management System 1. **Environmental Impact Minimization**: Bally's Intralot is committed to reducing its environmental impact by conserving energy and natural resources and minimizing waste and pollution. 2. **Compliance with Legislation**: The company ensures it meets or exceeds all environmental laws and requirements related to its operations and processes. 3. **Sustainable Operations**: It adopts state-of-the-art technology to create environmentally friendly and efficient operations, including waste management and reducing health and safety risks. 4. **Environmental Responsibility**: Bally's Intralot strives to be a responsible neighbor, addressing any environmental issues or incidents that could impact health, safety, or the environment. 5. **Emissions Reduction**: Efforts are made to minimize emissions by reducing employee travel, optimizing the vehicle fleet, and selecting energy-efficient power sources. 6. **Recycling Promotion**: The company actively promotes recycling, both within its operations and among customers and partners.	1. All business-related activities, including overall management, strategy, legal, communications, investor relations, organization and HR, finance, business development, marketing and lotteries, internal audit and information security. 2. All functions related to the design, implementation, testing, installation, maintenance, integration and operation of information technology systems. Organization, operation, risk management and consultancy of fixed odds betting games and pool betting games through land based and alternative channels with regard to pregame betting and live betting on sports and non-sporting events, greyhound and horse races.	ISO 14001:2015	INTRANET

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
7. **Continuous Improvement**: Environmental performance goals are established, evaluated, and continually improved as part of the EMS, ensuring ongoing environmental sustainability. **Use of Environmentally Compliant Materials**: Bally's Intralot ensures that its products comply with environmental standards, and old equipment is recycled responsibly.			
Policy: Quality Policy			
Accountable for implementation (the most senior role) Group Information Security Director, Facilities Supervisor			
Defines the Energy Management System 1. **Energy Efficiency Improvement**: Bally's Intralot is committed to continuously improving energy efficiency across its operations. 2. **Energy Performance Goals**: The company establishes clear energy performance goals and regularly evaluates its progress to ensure continuous improvement. 3. **Energy Consumption Monitoring**: Bally's Intralot monitors energy consumption and identifies areas for optimization to reduce energy use and costs. 4. **Sustainable Energy Practices**: The organization implements energy-efficient practices, technologies, and systems to minimize energy consumption while maintaining operational performance. 5. **Compliance with Energy Regulations**: Bally's Intralot ensures compliance with relevant energy-related legislation and standards, striving to exceed the minimum requirements. 6. **Employee Awareness and Training**: Employees are trained and made aware of the importance of energy management to encourage responsible energy use across the organization. 7. **Energy Resource Optimization**: The company focuses on optimizing energy resources, including the use of renewable energy sources where possible, to reduce its carbon footprint. 8. **Continual Improvement**: The EnMS is subject to regular reviews and improvements based on performance data, ensuring Bally's Intralot maintains its commitment to energy sustainability.	1. All business-related activities, including overall management, strategy, legal, communications, investor relations, organization and HR, finance, business development, marketing and lotteries, internal audit and information security. 2. All functions related to the design, implementation, testing, installation, maintenance, integration and operation of information technology systems. Organization, operation, risk management and consultancy of fixed odds betting games and pool betting games through land based and alternative channels with regard to pregame betting and live betting on sports and non-sporting events, greyhound and horse races.	ISO 50001:2018	INTRANET
Policy: Quality Policy			

<table>
<tr><th>Brief Description of key contents</th><th>Scope of policy</th><th>Third-party standards or initiatives (if applicable)</th><th>Availability</th></tr>
<tr><td colspan="4">Accountable for implementation (the most senior role)
Group Information Security Director, Facilities Supervisor</td></tr>
<tr><td>Defines the Occupational Health and Safety Management System
1. Commitment to Safe Working Environment: Bally's Intralot prioritizes providing a safe working environment for employees, workers, partners, and customers, in compliance with Greek and European labor and safety laws.
2. Prevention of Injury and Ill Health: The company is committed to preventing any injury or ill health resulting from its operations, through established procedures and controls.
3. Continuous Improvement: Bally's Intralot maintains and continuously improves a documented Occupational Health & Safety Management System (OHSMS), ensuring effective implementation and communication of safety objectives.
4. Risk Identification and Assessment: The OHSMS identifies and assesses potential occupational health and safety risks to mitigate hazards in the workplace.
5. Training and Awareness: Employees and partners are trained in occupational health and safety procedures to ensure compliance and promote safety awareness.
6. Establishment of Objectives and Metrics: OHSMS objectives are set with clear metrics to track progress and ensure continuous improvement in health and safety standards.
7. Workplace Inspections and Audits: Regular inspections and audits are conducted to assess and manage occupational health and safety risks.
Compliance with ISO 45001: The system is continuously improved to ensure full compliance with the ISO 45001 standard, supporting Bally's Intralot's commitment to health and safety excellence.</td><td>1. All business-related activities, including overall management, strategy, legal, communications, investor relations, organization and HR, finance, business development, marketing and lotteries, internal audit and information security.
2. All functions related to the design, implementation, testing, installation, maintenance, integration and operation of information technology systems. Organization, operation, risk management and consultancy of fixed odds betting games and pool betting games through land based and alternative channels with regard to pregame betting and live betting on sports and non-sporting events, greyhound and horse races.</td><td>ISO 45001:2018</td><td>INTRANET</td></tr>
<tr><td colspan="4">Policy: Quality Policy</td></tr>
<tr><td colspan="4">Accountable for implementation (the most senior role)
Group Information Security Director, Group Chief Legal Counsel</td></tr>
</table>

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
Defines the Anti-Bribery Management System **1. Commitment to Ethics and Integrity**: Bally's Intralot is committed to promoting honesty, ethics, and integrity in all business activities, in compliance with applicable laws, regulations, and corporate standards. **2. Zero Tolerance for Corruption and Bribery**: The company upholds a zero-tolerance policy for corruption and bribery, ensuring that all employees and stakeholders act ethically in all transactions. **3. Transparency in Transactions**: Bally's Intralot ensures transparency in all transactions with stakeholders, maintaining openness and fairness in business dealings. **4. Employee Morale and Anti-Corruption Culture**: The system focuses on boosting employee morale and fostering a culture of anti-corruption, emphasizing ethical behavior in every aspect of business. **5. Legal and Regulatory Compliance**: Bally's Intralot ensures full compliance with the legal and regulatory framework related to corruption and integrity, safeguarding the company's reputation. **6. Competitive Advantage**: By maintaining ethical standards, Bally's Intralot seeks to preserve its competitive edge in national and international markets. **7. Ethical Business Culture**: The system promotes an ethical business culture that protects the company, its assets, shareholders, and management from bribery and corruption risks. **8. Prevention and Detection of Bribery**: Bally's Intralot's ABMS focuses on preventing, detecting, and efficiently managing bribery incidents through clear policies and procedures. **9. Management Commitment**: Top management is fully committed to the zero-tolerance policy for bribery and actively supports the implementation and monitoring of the ABMS. **10. Continuous Improvement and Monitoring**: The ABMS is continuously updated and monitored to remain flexible and effective, ensuring that it adapts to the company's evolving needs and the nature of its operations. **11. Bribery Risk Assessment**: The system includes a robust bribery risk assessment process to identify and mitigate potential bribery risks across the organization.	1. All Business-related Activities, including overall Management, Regional and international Management, Strategy, Legal, Communications, Investor Relations, Organization and HR, Finance, Operations and Sales, Business Development, Marketing and Lotteries, Internal Audit and Information Security. 2. All Functions Related to the Design, Development, Implementation, Testing and Support of state-of-the-art Integrated Lottery, Betting and Generally Gaming Solutions, Products, Services and Technology	ISO 37001:2016	INTRANET
Policy: Responsible Gaming			
Accountable for implementation (the most senior role) Group Chief Executive Officer, overseen by Responsible Gaming Committee			

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
Defines responsible gaming principles for Bally's Intralot Group **1.** Ensuring that all relevant employees and customer-facing staff receive regular training on responsible Gaming principles. **2.** Supporting internal and external research efforts to better understand player behavior. **3.** Working closely with internal stakeholders, regulators, partners, and treatment organizations to align RG practices and promote safer gaming environments. **4.** Ensuring that all promotional activities comply with ethical standards, avoid targeting vulnerable groups (including minors), and promote responsible messages informed by Positive Play principles. **5.** Integration of RG-by-design into game and platform development to ensure safety, transparency and player empowerment. **6.** Implementing features such as age and identity verification, session timers, reality checks, deposit & spending limits, self-exclusion, and personalized play tracking to support safe gaming behavior. **7.** Bally's Intralot is enhancing its RG tools through behavioral analytics that help operators identify early signs of risky gambling behavior. In parallel, the Group is committed to the ethical use of artificial intelligence (AI). **8.** Providing players with clear, accessible information on the odds, risks, and rules of games to support responsible decision-making and encourage Positive Play.	1. Employees, suppliers, partners, contractors and internal consultants of Bally's Intralot Group.	WLA iCAP Ready Accreditation	INTRANET
Policy: Environment and Climate Change			
Accountable for implementation (the most senior role) Sustainability Director, overseen by the ESG Committee			
Defines the understanding, management and mitigation of environmental impacts of Bally's Interactive **1.** Understanding and mitigating the significant environmental impacts of the business. **2.** Energy and climate change commitments.	1. Personnel of Bally's Interactive.		INTRANET

<table>
<tr><th>Brief Description of key contents</th><th>Scope of policy</th><th>Third-party standards or initiatives
(if applicable)</th><th>Availability</th></tr>
<tr><td colspan="4">Policy: Responsible Gaming Policy and Commitments</td></tr>
<tr><td colspan="4">Accountable for implementation (the most senior role)
Responsible Gambling Manager of Bally's Interactive</td></tr>
<tr><td>Defines responsible gambling operations for Bally's Interactive's online platform
1. Responsible Gambling policy, strategy, and culture: Bally's Interactive will create policy statements that outline expectations and makes a clear commitment to addressing harms related to gambling, and mitigation and prevention measures.
2. Employee training: Bally's Interactive classifies training into three types: new hire, job-specific, and all-employee. New Hire training covers responsible gaming basics and is completed by all new employees during onboarding. Job-Specific training targets player-facing roles. All-Employee training ensures everyone understands responsible gaming, their role in player protection, and key concepts of problem gambling.
3. Self-exclusion: Bally's Interactive will provide a well-managed and communicated self-exclusion program for customers that facilitates access to support located on Bally's Interactive's online platforms. Bally's Interactive will uphold all jurisdictionally based regulated self-exclusion and cool-off programs.
4. Assisting players who may be experiencing harms from gambling: Bally's Interactive will offer support to its online customers facing gambling problems. The responsible gaming team will enforce policies to identify, assess, and manage such issues. All employees will be informed about various help resources and can share this information when needed. These resources include local gambling hotlines, brochures, signs, web and app limit tools, cooling-off measures, and self-exclusion options.
5. Informed decision making: Bally's Interactive will ensure a systematic approach is used to support, integrate, and disseminate information to enable players to make informed decisions and encourage safer play, and that Bally's Interactive' online platforms provide easily accessible information that helps players to make informed decisions about their gambling as well as how to access help resources.
6. Marketing communications: Bally's Interactive will ensure that its marketing, including advertising and promotions, includes local problem gambling resources, and does not mislead players, misrepresent products, or target</td><td>1. Employees, consultants, contractors, and temporary personnel of Bally's Interactive.</td><td></td><td>INTRANET</td></tr>
</table>

Brief Description of key contents	Scope of policy	Third-party standards or initiatives (if applicable)	Availability
potentially vulnerable players. Bally's Interactive will further ensure that both a policy and employee training are in place to supports this commitment. **7. Accounts and payment:** Bally's Interactive will ensure its account registration and money services are provided in a responsible manner, and that online terms and conditions clearly inform players about legal age requirements, responsible gaming, and player protection with precautions in place to prevent and detect underage gambling. **8. Site and product design:** Bally's Interactive will ensure that all site and product design features online help prevent extended, continuous, and impulsive play and that products and the user experience are designed to promote breaks in play, avoid excessive play and track the passage of time. **9. Stakeholder engagement:** Bally's Interactive will work with stakeholders including players, agencies, and researchers to collectively assess, improve and address the harms associated with gambling, and that a systematic approach of stakeholder identification and engagement to prevent and mitigate harms is in place.			

EU Taxonomy

Introduction to the Regulation (EU) 2020/852

In line with the European Union's ambition to strengthen resilient and sustainable economies, and to help deliver the 2030 climate and energy targets and the objectives of the European Green Deal, the European Commission introduced a common classification system for sustainable economic activities through the Taxonomy Regulation[2]. In force since July 2021, the Regulation sets out a structured method to determine whether an economic activity qualifies as environmentally sustainable. The unified framework establishes a common language for investors, businesses, and policymakers, and it improves transparency and enables clear, consistent communication on the environmental sustainability of economic activities.

The EU Taxonomy defines six environmental objectives:

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Pollution prevention and control
- Transition to a circular economy
- Protection and restoration of biodiversity and ecosystems.

The Climate Delegated Act[3], introduced the environmental objectives of climate change mitigation and climate change adaptation. It entered into force in July 2021 and has applied since 1 January 2022. The Environmental Delegated Act[4], established the criteria for the remaining four environmental objectives and has applied since 1 January 2024.

For each environmental objective, the Delegated Acts define the economic activities that are considered taxonomy-eligible and taxonomy-aligned. An activity is taxonomy-eligible when the relevant Delegated Act explicitly includes it under the environmental objective to which it makes a substantial contribution. An activity is taxonomy-aligned where it meets all of the following conditions:

- It meets the substantial contribution criteria defined for the activity;
- It does not significantly harm any of the remaining environmental objectives; and
- It complies with the minimum safeguards requirements.

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[2] Regulation (EU) 2020/852

[3] Commission Delegated Regulation (EU) 2021/2139, later amended by Commission Delegated Regulation (EU) 2023/2485, which updated and expanded certain substantial contribution criteria (SCC).

[4] Commission Delegated Regulation (EU) 2023/2486

Under the Disclosure Delegated Act[5], companies within the scope of the Taxonomy Regulation must report the share of their economic activities that are taxonomy-eligible and taxonomy-aligned. The Regulation requires these disclosures through specific key performance indicators (KPIs), turnover, capital expenditure (CapEx), and operational expenditure (OpEx), which show the degree of alignment with the environmental objectives set out in the Climate Delegated Act and the Environmental Delegated Act.

On 26 February 2025, the European Commission presented the Omnibus legislative package, a set of proposals that seeks to simplify EU regulatory requirements and strengthen the competitiveness of the European economy. The package aims to streamline administrative processes, reduce unnecessary burdens, and improve the usability of complex frameworks, including sustainability reporting obligations under the EU Taxonomy.

Subsequently, on 4 July 2025, the European Commission proposed a new Delegated Act amending the Taxonomy Disclosures, the Climate Delegated Act, and the Environmental Delegated Act. The proposal underscores the Commission's intention to update and refine the EU Taxonomy framework so that it remains fit for purpose, taking into account developments in market practices, technological progress, and the simplification objectives of the Omnibus package.

After the scrutiny period by the European Parliament and the Council elapsed without objections, the act was adopted and subsequently published in the Official Journal of the European Union as Commission Delegated Regulation (EU) 2026/73.

Bally's Intralot Group has decided to apply the EU Taxonomy disclosure requirements in accordance with Commission Delegated Regulation (EU) 2026/73, as published in the Official Journal of the European Union, for the financial year from 1 January to 31 December 2025. In accordance with the Regulation, the Group applies the 10% materiality threshold, whereby the assessment of taxonomy eligibility or alignment for specific economic activities may be excluded when the related cumulative turnover/CapEx/OpEx represents less than 10% of the denominator of the relevant KPI.

Application of the Taxonomy Regulation to Bally's Intralot Group

To ensure full compliance with the Taxonomy Regulation, Bally's Intralot Group conducted a comprehensive assessment of the eligibility and alignment of its economic activities against the six environmental objectives defined in the Climate Delegated Act and the Environmental Delegated Act. On the basis of this assessment, the Group quantified the turnover, CapEx, and OpEx associated with each

[5] Commission Delegated Regulation (EU) 2021/2178

eligible and aligned activity. This report presents the results for the reporting period ended 31 December 2025, covering eligible and non-eligible activities as well as aligned and non-aligned activities.

The analysis covers all consolidated subsidiaries of Bally's Intralot Group, as presented in the financial statements, in line with the Taxonomy Regulation. Joint ventures accounted for under the equity method fall outside the scope of the EU Taxonomy assessment and are therefore excluded from this analysis and reporting. For these disclosures, the entities within scope are referred to collectively as Bally's Intralot Group and, hereafter, as "Bally's Intralot" or "the Group".

Eligibility assessment

The Group operates as a global provider and operator of gaming solutions, delivering innovative, future-ready services to licensed operators worldwide. Its business model focuses on the development, maintenance, and operation of software-based services, supported by advanced technology, specialist consulting, and end-to-end operational support for the lottery, betting, and gaming sector.

The 2025 EU Taxonomy disclosures include data collected from the following subsidiaries:

- BALLY'S INTRALOT S.A. (parent company)
- BALLY's INTERNATIONAL INTERACTIVE GROUP
- INTRALOT HOLDINGS UK Ltd
- INTRALOT TECH SINGLE MEMBER S.A.
- INTRALOT INC
- INTRALOT AUSTRALIA PTY LTD
- INTRALOT GAMING SERVICES PTY
- INTRALOT INTERNATIONAL LTD
- INTRALOT IBERIA HOLDINGS S.A.
- INTRALOT CHILE SPA
- INTRALOT GLOBAL SECURITIES B.V.
- INTRALOT GLOBAL HOLDINGS B.V.
- INTRALOT BENELUX B.V.
- INTRALOT NEDERLAND B.V.
- INTRALOT GLOBAL OPERATIONS B.V.
- INTRALOT NEW ZEALAND LTD
- INTRALOT GERMANY GMBH
- INTRALOT IRELAND LTD
- INTRALOT ADRIATIC DOO
- INTRALOT MAROC S.A.

- BILYONER INTERAKTIF HIZMELTER AS GROUP
- TECNO ACCION S.A.
- TECNO ACCION SALTA S.A.
- BETTING CYPRUS LTD
- INTELTEK INTERNET AS
- INTRALOT CAPITAL LUXEMBOURG S.A.
- LOTROM S.A.
- MALTCO LOTTERIES LTD
- INTRALOT FINANCE UK LTD
- INTRALOT BETTING OPERATIONS (CYPRUS) LTD
- ROYAL HIGHGATE LTD
- INTRALOT CYPRUS GLOBAL ASSETS LTD
- INTRALOT OPERATIONS LTD
- NETMAN DISTRIBUTION MANAGEMENT SOLUTION SRL
- INTRALOT BUSINESS DEVELOPMENT LTD
- INTRALOT SOUTH AFRICA LTD
- INTRALOT HOLDINGS INTERNATIONAL LTD
- DC09 LLC
- INTRALOT US SECURITIES B.V.
- INTRALOT US HOLDINGS B.V.
- INTRALOT CANADA LTD
- LOTRICH INFORMATION Co LTD
- GANYAN INTERACTIF HIZMETLER A.S.
- TECNO ACCIÓN SALTA S.A. – END POINT S.A. - UNION TRANSITORIA
- KARENIA ENTERPRISES COMPANY LTD

The Group identified its taxonomy-eligible economic activities by assessing which of its operations contribute to one or more of the six environmental objectives under the EU Taxonomy. These activities were then mapped to the EU Taxonomy Compass, the official catalogue of Taxonomy-eligible economic activities, to determine their corresponding classifications in the Climate Delegated Act and the Environmental Delegated Act.

The eligibility assessment covered the Group's turnover, CapEx, and OpEx to determine which economic activities qualify as taxonomy-eligible. The analysis spanned all relevant operations and considered both revenue-generating activities and assets under development.

In the financial year 2025, 0.00% of the Group's turnover, 14.04% of its CapEx, and 0.00% of its OpEx were classified as Taxonomy-eligible.

The Group's taxonomy-eligible economic activities are the following:

7.3 Installation, maintenance and repair of energy efficiency equipment

This activity covers individual renovation measures involving the installation, maintenance, or repair of energy efficiency equipment and supports the environmental objective of climate change mitigation (CCM). In 2025, the Group invested in equipment such as air-conditioning systems and specialized kitchen equipment to improve energy efficiency across its sites. This activity is included in the Group's eligibility mapping on the basis of the nature of the investments and their contribution to improved energy performance in facilities.

7.7 Acquisition and ownership of buildings

This activity covers the acquisition and ownership of buildings and supports the environmental objective of climate change mitigation (CCM). In 2025, the Group identified both CapEx and OpEx related to this activity. CapEx mainly includes investments associated with the acquisition of buildings, while OpEx includes expenses related to the rental, lease, and maintenance of premises and other building-related assets. This activity is included in the Group's eligibility mapping based on the nature of these expenditures and their link to the acquisition, operation, and upkeep of buildings.

8.1 Data processing, hosting and related activities

This activity includes investments associated with the development and operation of digital infrastructure and software solutions that support data processing and hosting services, contributing to the environmental objective of climate change mitigation (CCM) through the efficient use of digital technologies. During the reporting period, Bally's International Interactive Group incurred CapEx related to software development for product development purposes, including the design and enhancement of digital platforms and systems supporting its online operations.

Eligible Activities	Objectives
7.3 Installation, maintenance and repair of energy efficiency equipment	CCM
7.7Acquisition and ownership of buildings	CCM
8.1 Data processing, hosting and related activities	CCM

Alignment assessment

A detailed review indicated that the Group is not currently able to demonstrate full compliance with the EU Taxonomy Substantial Contribution Criteria (SCC). Although activities 7.3, 7.7, and 8.1 have been assessed as eligible under the EU Taxonomy, the necessary evidence to confirm full alignment is not yet available.

However, the Group recognizes the importance of strengthening its approach to climate resilience and related disclosures. To this end, it is currently conducting a climate risk and vulnerability assessment, which will support the identification and prioritization of material physical risks across relevant locations and operations. The results of this assessment will also inform the development of an investment roadmap for targeted adaptation measures, with the aim of enhancing the Group's EU Taxonomy alignment in the coming years.

Minimum Safeguards (MS)

In line with Article 18 of the Taxonomy Regulation, Bally's Intralot has ensured compliance with the minimum safeguards. These safeguards align the Group's conduct with the OECD Guidelines for Multinational Enterprises and the United Nations Guiding Principles on Business and Human Rights.

In addition, the Group has observed the fundamental principles and rights set out in the ILO Declaration on Fundamental Principles and Rights at Work, as well as those reflected in the International Bill of Human Rights. Bally's Intralot Group completed a comprehensive review of the relevant requirements and supported its approach through appropriate policies and procedures designed to uphold these international standards. The minimum safeguards cover the following areas:

- Human rights, including workers' rights
- Fair competition
- Bribery/corruption
- Taxation

Human rights, including workers' rights

The Group's commitment to respecting human rights is reflected in key internal policies, including the Code of Conduct and the Recruitment and Selection Policy, which promote equal employment opportunities, prohibit child labor, and ensure that all employees are treated with dignity, free from discrimination and harassment.

The Group also maintains mechanisms to identify and manage potential human rights risks across its operations and provides grievance channels that allow employees and stakeholders to report concerns confidentially or anonymously. The Group confirms that it has not been held liable for breaches of human rights or labor laws.

Fair competition

Bally's Intralot Group confirms its commitment to fair competition and compliance with applicable laws and regulations across the jurisdictions in which it operates. This commitment is supported by internal policies, including the Whistleblowing Policy, Anti-Corruption Policy, and Internal Regulation, which require employees and business partners to conduct business with integrity and in accordance with legal and regulatory requirements.

The Group also maintains procedures for reporting and investigating potential misconduct through its whistleblowing mechanism. Reported concerns are reviewed by the Compliance Officer, who is responsible for conducting investigations and recommending corrective actions where necessary. The Group confirms that it has not been finally convicted of any breaches of competition laws.

Bribery and Corruption

The Group upholds a zero-tolerance approach to corruption and bribery and ensures alignment with the EU Taxonomy Minimum Safeguards requirements in this area. It has established an Anti-Corruption Policy that sets out clear principles, roles, and internal controls to prevent corrupt practices across its operations. The Policy, approved by the Board of Directors and overseen by the Audit and Compliance Committee with the support of the Group Compliance Officer, requires full compliance with applicable anti-corruption laws and explicitly prohibits any form of corrupt payments, including facilitation payments.

The Group also applies due diligence procedures when engaging with business partners and maintains reporting channels that allow concerns related to corruption or unethical conduct to be raised confidentially or anonymously. Reported cases are investigated by the Compliance Officer, who is responsible for ensuring appropriate review and recommending corrective actions where necessary. The Group confirms that it has not been finally convicted in any court cases related to bribery or corruption.

Taxation

Bally's Intralot Group confirms that it complies with applicable tax laws and regulations in the jurisdictions in which it operates and follows internationally recognized standards for responsible tax practices. In particular, the Group applies transfer pricing principles in line with the OECD Transfer Pricing Guidelines, ensuring that intra-group transactions are conducted in accordance with the arm's length principle.

The Group's intercompany pricing framework applies appropriate methodologies depending on the nature of each transaction, such as profit-sharing approaches for joint project activities, cost-plus arrangements for service provision, and royalty-based remuneration for the use of intangible assets. In addition, the Greek entities of the Group comply with the provisions of Law 4174/2013 and are subject to tax compliance audits by independent statutory auditors, ensuring adherence to the applicable tax regulatory framework.

Following the recent structural change in the scope of the Group after the incorporation of Bally's International Interactive Group, Bally's Intralot Group is currently reviewing and updating its internal policies and procedures in order to further strengthen its governance framework.

Substantial Contribution Criteria (SCC)

As part of its alignment work, Bally's Intralot assessed its taxonomy-eligible economic activities and assets against the Substantial Contribution Criteria set out in Annex I of the Climate Delegated Act. Given that the Group's eligible activities fall under the climate change mitigation objective, Bally's Intralot reviewed whether those activities meet the technical requirements for substantial contribution, as defined in the Climate Delegated Act, and considered the relevant criteria for this objective.

Do No Significant Harm (DNSH)

As part of the alignment process, the Group carried out an assessment of its taxonomy-eligible economic activities against the DNSH criteria set out in the Climate Delegated Act as applicable. This assessment aimed to confirm that, while making a substantial contribution to the relevant environmental objective, the Group's activities do not cause significant harm to any of the other environmental objectives defined under the EU Taxonomy. The review was conducted using the information available at the time of reporting and took into account the nature of the Group's operations, internal controls, and existing policies and procedures.

Accounting policy

The consolidated financial statements of Bally's Intralot Group for the year ended 31 December 2025 have been prepared in accordance with International Financial Reporting Standards (IFRS). This section presents the information used for the calculation of the EU Taxonomy KPIs, turnover, CapEx, and OpEx, for the Group's subsidiaries within the scope of these disclosures, as described earlier in this report.

Linking the Group's environmentally sustainable practices and performance to financial metrics (turnover, CapEx, and OpEx) provides investors and financial institutions with a clear, measurable view of the Group's positioning under the EU Taxonomy and supports informed decision-making. The eligibility and alignment KPIs have been calculated as follows:

- **Turnover** represents the share of net turnover generated from products and services associated with taxonomy-eligible and/or taxonomy-aligned economic activities. The Turnover KPI provides a snapshot of the Group's contribution to the EU Taxonomy environmental objectives.
- **CapEx** represents the share of capital expenditure related to assets or processes that are taxonomy-eligible and/or taxonomy-aligned, or that form part of a credible plan to expand

taxonomy-aligned activities or achieve alignment over time. The CapEx KPI provides a forward-looking view of the Group's investment pathway.

- **OpEx** represents the share of operating expenditure linked to taxonomy-eligible and/or taxonomy-aligned activities or related to the CapEx plan. OpEx includes direct, non-capitalized costs such as research and development, renovation measures, short-term leases, maintenance, and other direct costs required for the day-to-day operation and effective use of property, plant, and equipment.

Avoiding double counting

Bally's Intralot Group confirms that the EU Taxonomy assessment was performed in a manner that prevents double counting and removes intragroup impacts. This outcome was supported by the consolidation structure applied in the Group's financial reporting, together with detailed account-level identification of the CapEx and OpEx items relevant to the disclosures.

In addition, the Group follows EU Taxonomy regulatory developments closely and continues to enhance its internal processes for capturing and validating the required information. These efforts aim to ensure robust, decision-useful disclosures and sustained compliance with the Regulation in subsequent reporting periods.

EU Taxonomy KPIs

Summary KPIs

Proportion of turnover, CapEx, OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (summary KPIs in '000,000):

Financial year 2025					Breakdown by environmental objectives of Taxonomy-aligned activities										
KPI	Total	Proportion of Taxonomy eligible activities	Taxonomy aligned activities	Proportion of Taxonomy aligned activities	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material	Taxonomy aligned activities in previous financial year 2024	Proportion of Taxonomy aligned activities in previous financial year 2024
(Text)	€	%	€	%	%	%	%	%	%	%	%	%	%	€	%
Turnover	518.04 €	0.00%	0.00 €	0.00%	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00%	0.00%	0.00%	0.00 €	0.00%
CapEx	46.73 €	17.12%	0.00 €	0.00%	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00%	0.00%	9.65%	0.00 €	0.00%
OpEx	32.79 €	6.08%	0.00 €	0.00%	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00%	0.00%	4.05%	0.00 €	0.00%

Turnover

Bally's Intralot Group has assessed the applicability of the EU Taxonomy to its activities and concluded that it does not generate EU Taxonomy-eligible turnover. This outcome is primarily related to the nature of the Group's core business activities, which do not fall within the economic activities currently defined as eligible under the EU Taxonomy framework. As a result, for the reporting year 2025, the Group reports zero eligible turnover and, consequently, zero aligned turnover.

CapEx

Proportion of CapEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (activity breakdown):

CapEx														
Financial year 2025					Environmental objective of Taxonomy-aligned activities									
Bally's Intralot Group's Economic Activities	Code	Taxonomy eligible KPI (Proportion of Taxonomy eligible CapEx)	Taxonomy aligned KPI (monetary value of CapEx)	Taxonomy aligned KPI (Proportion of Taxonomy aligned CapEx)	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy aligned in Taxonomy eligible
(Text)		%	€	%	%	%	%	%	%	%	*(E where applicable)*	*(T where applicable)*	%
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	1.52%	0.00 €	0.00%							-	-	0.00%
Acquisition and ownership of buildings	CCM 7.7	4.40%	0.00 €								-	-	0.00%
Data processing, hosting and related activities	CCM 8.1	11.21%	0.00 €	0.00%							-	-	0.00%
Sum of alignment per objective					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Total CapEx		17.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

OpEx

Proportion of OppEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (activity breakdown):

OpEx														
Financial year 2025					Environmental objective of Taxonomy-aligned activities									
Bally's Intralot Group's Economic Activities	Code	Taxonomy eligible KPI (Proportion of Taxonomy eligible OpEx)	Taxonomy aligned KPI (monetary value of OpEx)	Taxonomy aligned KPI (Proportion of Taxonomy aligned OpEx)	Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity	Enabling activity	Transitional activity	Proportion of Taxonomy aligned in Taxonomy eligible
(Text)		%	€	%	%	%	%	%	%	%	*(E where applicable)*	*(T where applicable)*	%
Acquisition and ownership of buildings	CCM 7.7	6.08%	0.00 €	0.00%							-	-	0.00%
Sum of alignment per objective					0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
Total OpEx		6.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

ENVIRONMENT

Climate change [E1]

Governance

Integration of sustainability-related performance in incentive schemes [E1.GOV-3]

Climate-related remuneration Information regarding incentive schemes and remuneration policies linked to climate-related matters is currently unavailable. The Group does not currently evaluate performance against greenhouse gas (GHG) emission reduction targets, as such targets have not yet been established. Consequently, no portion of remuneration recognized during the reporting period is linked to climate-related criteria.

The Group considers introducing climate-related performance indicators into the remuneration and incentive schemes of its administrative, management, and supervisory bodies, aligned with sustainability-related targets, with disclosures to follow in future reporting cycle. **[E1.GOV-3 13]**

Strategy

Transition plan for climate change [E1-1]

Bally's Intralot recognizes the importance of environmental protection and actively monitors its environmental performance, as the Group has implemented various measures to mitigate its carbon footprint. Even though Bally's Intralot has not yet adopted a formal transition plan for climate change mitigation, the Group considers it essential to be in line with climate-related targets and is reviewing its operational and strategic framework to align climate resilience and mitigation strategies. The Group acknowledges the significance of developing a transition plan for climate change and the benefits to both its operations and the environment from mitigating and monitoring emissions. Therefore, its future efforts will now include the process of developing a coherent transition plan, alongside its existing initiatives to reduce energy consumption and GHG emissions. The specific date for the adoption of the transition plan and the process of its approval will be finalized until the next reporting period. **[E1-1 17]**

Alignment with the Paris Agreement

Bally's Intralot has adopted various climate-related initiatives aimed at reducing its environmental impact and improving sustainability performance, however, the Group has not formally aligned with the Paris Agreement; There is no specific adoption date fixed yet, but one will be decided in the next reporting cycles. **[E1-1 15]**

Material impacts, risks and opportunities [E1.SBM-3]

The Group integrates climate change considerations into its strategy and business model by embedding sustainability principles across its operations. This includes taking into account environmental and social externalities, such as greenhouse gas emissions from energy consumption, waste generation and the need for infrastructure and system upgrades, while pursuing opportunities related to resource efficiency and sustainable development. Through the integration of sustainability into its competitive positioning, Bally's Intralot aims to enhance resilience to climate-related challenges, create long-term value for stakeholders and support the transition towards a more sustainable economy.

In total, Bally's Intralot has identified five (5) material risks, out of which three (3) are considered to be transition risks and two (2) are considered to be physical risks. All risks are categorized accordingly in the table below:

Risk	Physical or Transition
Transitioning to greener cloud providers, renewable-powered data centers, more energy-efficient solutions (e.g., reduced server load etc.) may require upfront investment and redevelopment of platforms and system, increasing capital expenditure and operating costs.	**Transition**
Rising energy prices targeting high-electricity and fuel-intensive operations could significantly increase Bally's Intralot's operating costs, particularly due to the energy demands of servers, facility infrastructure etc.	**Transition**
Reliance on energy-intensive data centers and network infrastructure exposes Bally's Intralot to electricity and fuel price volatility as well as grid constraints, which could lead to higher operating costs, increased outage risk, and service-level breaches.	**Transition**
Heat stress and changing temperatures may increase the demand for cooling and air-conditioning across Bally's Intralot's offices, data centers, technology hubs, and gaming operations. Prolonged exposure to high temperatures can result in indirect damage to buildings, technical infrastructure, and sensitive IT and gaming equipment, potentially affecting system availability and service continuity, resulting in higher energy consumption and costs, as well as increasing maintenance expenses.	**Physical**
Sudden temperature spikes can overload cooling systems or cause temporary IT failures in data centers and offices, increasing operational costs and business continuity risks. Immediate interruptions to electricity during adverse weather events (heat or cold waves) can affect IT systems, transaction processing, and gaming service continuity.	**Physical**

[E1 SBM-3 18]

Bally's Intralot evaluated the resilience of its strategy and business model in the context of climate change through a qualitative resilience analysis based on its Climate Risk Assessment and the application of climate-related scenario analysis.

This resilience analysis was performed for the first time during the reporting year and encompassed the Group's operations and infrastructure, as well as relevant interactions across the upstream and downstream value chain. It took into account the material physical and transition climate risks and opportunities identified through the climate risk assessment process. The analysis did not include quantitative exposure modelling or asset-level climate projections. No material physical or transition risks were omitted from the scope of the review. The same time horizons applied in the Climate Risk Assessment and the DMA, namely short-term (2025), medium-term (2026–2030) and long-term (2031–2050). Scenario analysis under SSP1-2.6 and SSP5-8.5 was used to qualitatively examine how varying climate futures could influence the Group's operating environment.

The analysis was based on assumptions relating to macroeconomic developments, the evolution of climate-related regulation and policy, energy transition pathways, technological advancements within the sector, and increasing physical climate pressures affecting data centers and related infrastructure.

In the absence of formally approved climate targets and considering the phased-in implementation of quantitative disclosures concerning anticipated financial effects, the resilience assessment was carried out on a qualitative basis. No quantified emissions reduction targets under ESRS E1-4 nor quantified anticipated financial effects under ESRS E1-9 were incorporated. Instead, the review concentrated on identifying potential strategic weaknesses, operational sensitivities, and adaptive capacity under different climate scenarios, while taking into account the mitigation and adaptation measures described in E1-3.

The findings suggest that climate change could progressively influence Bally's Intralot's operational landscape, particularly through physical impacts on infrastructure and business continuity, as well as through transition-related shifts in technology requirements and market dynamics within the sector. Given the qualitative nature of the assessment, the results do not constitute a quantified stress test of the business model.

Uncertainty remains regarding the timing and strictness of climate policy implementation, the pace of decarbonization within the sector, and the severity of climate-related hazards affecting IT infrastructure. These uncertainties were considered in evaluating the robustness of the current strategy and business model.

The analysis indicates that Bally's Intralot retains the capacity to adjust its strategy and business model over time through initiatives such as improving the resilience of key assets, maintaining access to financing under evolving market conditions, and capitalizing on opportunities linked to more sustainable operations and services. These conclusions are based on qualitative scenario analysis rather than quantitative financial modelling and asset exposure analysis. The results are intended to inform strategic discussions and future climate-related decision-making. **[E1 SBM-3 19, AR 6,7,8]**

Impact, risk and opportunity management

Policies [E1-2]

Climate change policies

Bally's Intralot recognizes the importance of addressing climate-related risks and opportunities across its operations and activities. In this context, and as part of its broader commitment to sustainability, a Sustainability Policy was developed in 2025 by Bally's Intralot S.A. One of the core principles of this Policy relates to Climate and Environment, reflecting the Group's commitment to environmental protection, compliance with applicable legislation and the continuous reduction of environmental impacts.

Bally's International Interactive's has established an Environment and Climate Change Policy, which formalizes the company's commitment to environmental stewardship and the responsible management of its environmental impacts. The Policy outlines Bally's International Interactive's approach to reducing its carbon footprint through the deployment of alternative energy solutions and the efficient use of resources. It provides a structured framework for understanding, managing and mitigating environmental impacts, supporting continuous improvement and alignment with applicable environmental regulations and sustainability objectives.

In accordance with ESRS 1 – General Requirements (paragraph 114) and ESRS 2 (paragraph 62), Bally's Intralot Group has not yet developed a formal Climate Change Policy. This is due to fact that the Group is currently operating in a transition phase, during which policies, procedures and strategic priorities — including climate change–related commitments — are being progressively aligned, following the recent acquisition of Bally's International Interactive. Nevertheless, the Group implements environmental management practices to enhance its environmental performance. The development of a structured Climate Change Policy aligned with the requirements of ESRS E1 and the objectives of the Paris Agreement is planned as part of the Group's sustainability governance framework and is expected to be completed in the next reporting cycles. **[ESRS 2 62]**

Actions [E1-3]

Climate change actions

Bally's Intralot has developed and is implementing an Environmental Management System (EMS) which monitors and records the Group's environmental footprint, ensuring compliance with environmental laws. Respecting relevant national and European regulations and principles of ISO 14001, Bally's Intralot identifies, evaluates, and manages the environmental aspects and impacts of its operations. Regarding employee awareness, the Group provides education and awareness programs to encourage energy-conscious behaviour and sets performance indicators. As the Group is committed to mitigating its environmental impact, it has developed a set of actions regarding GHG emission reductions. Central to its efforts to manage the CO_2 emissions from transportation, is the plan to gradually replace its gasoline-powered fleet with advanced technology hybrid vehicles, resulting in a substantial reduction in fuel consumption. To monitor its fuel usage from leased vehicles, Bally' s Intralot continues to implement the use of fuel cards. With this system, fuel consumption can be tracked per vehicle - highlighting inefficiencies and potentials for improvement.

To increase the share of renewable electricity in its energy consumption, Bally's Intralot has enabled in 2025 the installation of photovoltaic systems on the rooftops of selected facilities in its Headquarters in Greece, through third-party arrangements. The external provider financed, constructed and operates the installations, while the electricity produced is supplied to Bally's Intralot S.A. under contractual agreement. As a result, energy is not considered self-generated but procured as renewable electricity. This initiative supports the reduction of market-based Scope 2 greenhouse gas emissions and contributes to the Group's climate transition efforts, without requiring significant capital investment. It reflects an approach based on energy procurement partnerships to enhance access to low-carbon energy and improve energy resilience.

Energy consumption is a significant operational aspect of Bally's Intralot's activities. To address this, the Group has established a Building Management System (BMS), as well as energy meters, to monitor, manage, and reduce energy consumption. In addition to this, the Group has installed motion sensors in all 52 restroom areas and subterranean areas. Expanding the Group's environmental efforts to its services, Bally's Intralot is working towards more environmentally friendly IT solutions by increasing their use of virtualized environments and cloud solutions for IT and development services. This approach replaces stand-alone and physical servers, resulting in energy savings and reduced CO_2 emissions.

With regards to the products provided by Bally's Intralot, it follows certain technical specifications in order to minimize their energy consumption. More specifically, the machines that are designed have the option of going into idle mode (they can turn off the monitors and thus, they have lower power consumption), as well as LED displays are used and the products are characterised by low processors using mobile technology, thus provides them with the possibility to be cooled physically rather than by ventilators.

In addition to the above, Bally's Intralot has launched multiple energy efficiency initiatives, including the replacement of traditional lamps with efficient LED alternatives, which significantly reduces electricity consumption. Besides, the Group has optimized the usage of air-conditioning systems in its premises, thus mitigating the unnecessary use without the presence of employees in the offices. Moreover, Bally's Intralot remains committed to fulfilling its obligations under Greece's Climate Law (Law 4936/2022), which requires the establishment of specific targets and compliance with existing legislation. To this end, the Group has adopted the principles of ISO 14064 and the Greenhouse Gas Protocol to measure its CO_2 equivalent (CO_2e) emissions. Bally's Intralot continuously tracks and reports emissions derived from its operations. **[E1-3 28]**

Bally's Intralot's **climate change mitigation actions** are categorized by decarbonization levers as follows:

- **Energy Efficiency**: Replacement of traditional lamps with LED lighting; air-conditioning system usage optimization; employee training on energy-conscious behavior; continuous monitor of energy consumption using energy meters; Establishment of a BMS; installation of motion sensors in restroom areas. Implementation of an EMS which monitors and records the Group's environmental footprint; Installation of Electric Vehicle (EV) charging stations at some properties globally.
- **Fuel Switching**: Transition from diesel and petrol to hybrid equipment, resulting in a substantial reduction in fuel usage.
- **Renewable Energy**: Installation of photovoltaic panels on facilities rooftops, supporting a transition to renewable energy sources, as part of the energy produced, will cover the Group's energy needs.
- **Increased use of virtualized environments and cloud solutions** for IT and development services.

- **Apply technological specifications** to the designed products, ensuring lower energy consumption. **[E1-3 29 a]**

Decarbonization actions

Outcome of Actions

The outcome of Bally's Intralot's actions on climate change mitigation is reflected in measurable progress toward GHG emission reductions and energy efficiency. The key outcomes include:

- **Reduction in Diesel Consumption:** Liquid fuel use is expected to be significantly reduced by replacing high-diesel-consumption machines with hybrid or electric equipment, while the use of fuel cards monitors fuel usage from leased vehicles.
- **Energy Savings:** The replacement of traditional lamps with LED lighting reduces energy consumption, while energy meters, the BMS and the EMS give real-time overview of consumption patterns.
- **Net-Zero Energy Consumption Balance:** The installation of photovoltaic panels on rooftops at its premises aims to move towards a net-zero electric energy balance, further supporting GHG reduction objectives.

Bally's Intralot continuously reviews and enhances its climate-related initiatives to align with regulatory frameworks, including Greece's National Climate Law and the requirements of ISO 14064-1:2018. Through Internal audits, management reviews, and corrective actions, ensure the effectiveness of these initiatives, contributing to the allocation of resources towards impactful climate change mitigation and adaptation measures. Progress is tracked through quantitative indicators for GHG emissions, energy consumption, and fuel use, which are systematically assessed as part of Bally's Intralot's ongoing improvement cycle, reflecting its long-term dedication to climate change mitigation and operational resilience**. [E1-3 28, 29 a]**

Although Bally's Intralot has previously measured its Scope 1, Scope 2 and Scope 3 emissions, the change in the scope of consolidation following the acquisition of Bally's International Interactive in October 2025 limits the comparability of historical data. As the Group is currently undergoing the progressive integration of the acquired entity into its structures, systems and reporting processes, the current reporting period should be considered part of a transitional phase in the development of the Group's consolidated GHG inventory. A formal baseline year for monitoring emissions performance will be established in a future reporting cycle once organisational boundaries and data collection processes are fully aligned across the Group. Consequently, historical measurements cannot be used at this stage to assess progress. Going forward, the Group intends to monitor and assess emissions data against the baseline once it has been formally defined in order to track and demonstrate progress over time. **[E1-3 29 b]**

Bally's Intralot prioritizes the availability of resources to support key operations and initiatives. Flexible mechanisms are in place to reallocate resources efficiently, ensuring that emerging priorities are managed without delays. This strategic approach helps maintain smooth implementation of its plans. Additionally, the Group secures steady access to cost-effective financing, facilitating capital acquisition and funding at favourable terms. Furthermore, many implemented initiatives did not require significant capital investment, such as the installation of photovoltaic systems on the rooftops of Bally's Intralot S.A., reflecting an approach based on energy procurement partnerships to enhance access to low-carbon energy and improve energy resilience. Overall, the financial stability plays a crucial role in sustaining operations and investments, enabling the Group to execute initiatives effectively while adapting to evolving financial and operational demands. **[E1-3 AR 21]**

Metrics and targets

Targets [E1-4]

Climate change targets

Baseline values

Bally's Intralot actively tracks the impact of its policies and activities, however it has not yet set measurable, outcome-oriented targets for Climate Change Mitigation and Energy. This is mainly due to the recent acquisition of Bally's International Interactive in October 2025 and the ongoing alignment and integration of the acquired entity into the Group's structures, systems and reporting processes. As a result, the Group has not yet determined the most appropriate baseline year upon which to establish measurable climate and energy targets. Through various mechanisms such as GHG emissions quantification in accordance with ISO 14064: 2018 for Scope 1 & Scope 2 emissions, Bally's Intralot monitors its emissions and records its metrics. The ISO 14001 Environmental Management System (EMS) monitors and records the Group's environmental footprint, ensuring compliance with environmental laws, and providing continuous data. Additionally, its Building Management System (BMS) allows for proactive automatic shutdowns when necessary, helping identify high-consumption assets for efficiency improvements.

While formal targets are yet to be established, Bally's Intralot is committed to reducing Scope 1, 2, and 3 emissions through operational changes and technological upgrades. This includes gradually replacing all gasoline-powered vehicles with advanced technology hybrid vehicles and installing photovoltaic panels for a net-zero electricity balance.

Progress is tracked through both qualitative and quantitative indicators, including GHG emissions from Scope 1 and Scope 2, and, where available, Scope 3 emissions, as well as energy consumption metrics, and operational improvements. Periodic reviews and audits of the Energy Management System under ISO 50001:2018 ensure that any areas for improvement are addressed, supporting the alignment with regulatory obligations and international best practices. **[ESRS 2 81]**

Energy consumption and mix [E1-5]

Bally's Intralot's S.A. energy consumption data and related metrics underwent external verification, as the organization is certified under ISO 50001:2018. This certification ensures that a structured and systematic approach is followed in energy management, which includes validation of the methodology and data used for measuring energy performance. No other subsidiary currently underwent external validation for the reported measurements.

Regarding GHG emissions, only the Scope 1 and Scope 2 emissions data from Bally's Intralot S.A. has been externally verified. This is because the Greek subsidiary has calculated and reported its emissions in compliance with the National Climate Law, which mandates external verification. For Scope 3 emissions, no subsidiary currently undergoes external verification for the reported measurements. **[MDR-M 77b]**

Energy consumption and mix[6]	ESRS Indicator	Unit	2025[7]	2024
Fuel consumption from coal and coal products	**[E1-5 38 a]**	MWh	**-**	**-**
Fuel consumption from crude oil and petroleum products	**[E1-5 38 b]**	MWh	**1,573.81**	**586.41**
Fuel consumption from natural gas	**[E1-5 38 c]**	MWh	**2,559.72**	**2,164.27***

[6] For Intralot Inc. no activity data regarding energy consumption are available due to incomplete invoices/bills from energy suppliers (i.e., limited availability of primary data). Therefore, from a methodological perspective, for Intralot Inc. secondary data and reasonable assumptions/estimations were used. Specifically, the previous year's energy consumption data along with the corresponding headcount (31/12) for that year are used. Based on this relationship, the current reporting year's energy consumption was proportionally estimated to the current year's headcount (31/12).

[7] Data for the 2025 reporting year reflect the expanded reporting scope of the Group following the inclusion of BALLY's INTERNATIONAL INTERACTIVE.

Energy consumption and mix[6]	ESRS Indicator	Unit	2025[7]	2024
Fuel consumption from other fossil sources	**[E1-5 38 d]**	MWh	**-**	**-**
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources[8]	**[E1-5 38 e]**	MWh	**7,535.26**	**7,608.15***
Total fossil energy consumption[9]	**[E1-5 37 a, AR 32, AR 33]**	MWh	**11,669.17**	**10,358.83***
Share of fossil sources in total energy consumption	**[E1-5 AR 34]**	%	**91.48**	**99.16**
Consumption from nuclear sources	**[E1-5 37 b]**	MWh	**13.16**	**-**
Share of consumption from nuclear sources in total energy consumption	**[E1-5 AR 34]**	%	**0.10**	**-**
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	**[E1-5 37 c(i)]**	MWh	**3.76**	**-**
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources[10]	**[E1-5 37 c(ii)]**	MWh	**1,070.42**	**87.42**
Consumption of self-generated non-fuel renewable energy	**[E1-5 37 c(iii)]**	MWh	**-**	**-**
Total renewable energy consumption[11]	**[E1-5 37 c]**	MWh	**1,074.18**	**87.42**
Share of renewable sources in total energy consumption	**[E1-5 AR 34]**	%	**8.42**	**0.84**
Total energy consumption	**[E1-5 37, AR 35]**	MWh	**12,756.51**	**10,446.25***

[8] Specifically, the electricity consumption mainly calculated based on actual data derived from electricity bills of BALLYS INTRALOT SA, INTRALOT AUSTRALIA PTY LTD, BILYONER INTERAKTIF HIZMELTER AS GROUP, TECNO ACCION S.A., TECNO ACCION SALTA S.A. and BALLY's INTERNATIONAL INTERACTIVE. Data for BALLY'S INTERNATIONAL INTERACTIVE cover offices in Ceuta, Barcelona, Estonia, Gibraltar, Malta, London Stoke, and Manchester; dedicated offices are not available for all entities. Figures are scaled to the final three months of 2025, following the transaction, rather than representing the full fiscal year.

[9] For the calculation of fuel consumption from crude oil and petroleum products, INTRALOT S.A., BILYONER INTERAKTIF HIZMELTER AS GROUP, TECNO ACCION S.A. and TECNO ACCION SALTA S.A. contributed solely by providing data related to diesel and gasoline consumption, while BALLYS INTRALOT SA provided the LPG consumption. For the calculation of fuel consumption from natural gas, BILYONER INTERAKTIF HIZMELTER AS GROUP, TECNO ACCION S.A. and BALLY's INTERNATIONAL INTERACTIVE contributed solely by providing data.

[10] Data for BALLY'S INTERNATIONAL INTERACTIVE cover offices in Ceuta, Barcelona, Estonia, Gibraltar, Malta, London Stoke, and Manchester; dedicated offices are not available for all entities. Figures are scaled to the final three months of 2025, following the transaction, rather than representing the full fiscal year.

[11] For the calculation of renewable energy consumption, BALLYS INTRALOT SA, INTRALOT NEW ZEALAND LTD., INTRALOT IBERIA HOLDINGS S.A, TECNO ACCION S.A., TECNO ACCION SALTA S.A. and BALLY's INTERNATIONAL INTERACTIVE contributed solely by providing data.

Bally's Intralot

**During the current reporting cycle, the Group identified the need to recalculate certain energy-related indicators previously disclosed for the prior year (2024). The recalculation primarily relates to the subsequent receipt of updated data from Intralot Inc. that had not provided finalized information within the original reporting timeline. With the availability of more complete subsidiary-level information, the Group has refined its calculations to improve accuracy, consistency and alignment with its defined reporting boundaries and methodologies. The recalculation reflects an improvement in data completeness and methodological consistency.*

The energy consumption calculations were derived based on the recorded electricity consumption data and the energy mix provided by the respective electricity suppliers. This approach ensures that the calculations reflect the actual energy sources used.

Bally's Intralot has not identified any activities classified as high climate impact sectors under the relevant ESRS E1-5 criteria. Consequently, no reconciliation to financial statements or specific notes regarding net revenue from such activities has been conducted. However, the Group remains committed to continuously assessing its operations and financial disclosures in line with evolving regulatory requirements and industry best practices. If any high climate impact activities are identified in the future, Bally's Intralot will ensure appropriate reporting and alignment with disclosure requirements.

Gross Scopes 1, 2, 3 and total GHG emissions [E1-6]

Scope 1 emissions

Bally's Intralot's Scope 1 greenhouse gas (GHG) emissions derive from fuel for the Group-owned or leased fleet as well as office heating or cooling. Detailed information is provided in the following section "Emission methodologies". **[E1-6 45 a]**

Scope 2 emissions

Bally's Intralot's Scope 2 GHG emissions are associated with the purchase of electricity used to support its business operations. This includes electricity consumed from the grid for powering offices and other electric equipment. In calculating Scope 2 emissions, the Group has applied the country-specific and market-specific emission factors of the power system using a location-based (per each country) and a market-based model. Detailed information is provided in the following section "Emission methodologies". **[E1-6 45 b]**

Scope 3 emissions

Bally's Intralot is committed to monitoring its environmental impact across its value chain. Therefore, the Group continued to measure its Scope 3 emissions for the second consecutive year, and the results of the calculations and the emissions methodologies are presented below. More information on the methodologies is provided in the following section "Emission methodologies". **[E1-6 45 c]**

Gross Scopes 1, 2, 3 & Total GHG emissions	ESRS Indicator	Unit	2025[12]	2024
Scope 1 GHG emissions				
Total Scope 1 emissions	**[E1-6 48 a, AR 43]**	tCO2eq	**4,532.17**	**557.40***
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	**[E1-6 48 b, AR 44]**	%	-	-
Scope 2 GHG emissions				
Scope 2 location-based emissions[13]	**[E1-6 49 a, 52 a, AR 45, AR 47]**	tCO2eq	**3,302.84**	**3,114.65***
Scope 2 market-based emissions[14]	**[E1-6 49 b, 52 b, AR 45, AR 47]**	tCO2eq	**2,750.25**	**3,097.74***
Significant Scope 3 GHG emissions				
Total Gross indirect (Scope 3) GHG emissions	**[E1-6 44, 52 a, AR 47]**	tCO2eq	**39,727.46**	**2,094.35***
1. Purchased goods & services	**[E1-6 AR 48]**	tCO2eq	**26,983.56**	**-**
2. Capital goods	**[E1-6 AR 48]**	tCO2eq	**1,885.97**	**-**
3. Fuel- and energy-related activities/ services	**[E1-6 AR 48]**	tCO2eq	**669.32**	**760.18***
4. Upstream transportation & distribution	**[E1-6 AR 48]**	tCO2eq	**2,765.67**	**-**

[12] Data for the 2025 reporting year reflect the expanded reporting scope of the Group following the inclusion of BALLY's INTERNATIONAL INTERACTIVE.

[13] Data for BALLY'S INTERNATIONAL INTERACTIVE cover offices in Ceuta, Barcelona, Estonia, Gibraltar, Malta, London Stoke, and Manchester; dedicated offices are not available for all entities. Figures are scaled to the final three months of 2025, following the transaction, rather than representing the full fiscal year.

[14] Data for BALLY'S INTERNATIONAL INTERACTIVE cover offices in Ceuta, Barcelona, Estonia, Gibraltar, Malta, London Stoke, and Manchester; dedicated offices are not available for all entities. Figures are scaled to the final three months of 2025, following the transaction, rather than representing the full fiscal year.

Gross Scopes 1, 2, 3 & Total GHG emissions	ESRS Indicator	Unit	2025[12]	2024
5. Waste generated in operation	[E1-6 AR 48]	tCO2eq	**0.84**	**0.05**
6. Business travel	[E1-6 AR 48]	tCO2eq	**2,385.33**	**821.05**
7. Employee commuting	[E1-6 AR 48]	tCO2eq	**661.81**	**513.07**
8. Upstream leased assets	[E1-6 AR 48]	tCO2eq	**1.35**	**-**
11. Use of sold goods	[E1-6 AR 48]	tCO2eq	**4,373.61**	**-**
Total GHG emissions				
Total GHG emissions (location-based)	**[E1-6 44, 45 d, 52 a, AR 47]**	tCO2eq	**47,562.47**	**5,766.40***
Total GHG emissions (market-based)	**[E1-6 44, 45 d, 52 b, AR 47]**	tCO2eq	**47,009.88**	**5,749.48***
GHG emissions intensity				
GHG emissions intensity, location-based (total GHG emissions per net revenue)	**[E1-6 53, AR 53]**	tCO2eq/per million euros	**91.89**	**15.32***
GHG emissions intensity, market-based (total GHG emissions per net revenue)	**[E1-6 53, AR 53]**	tCO2eq/per million euros	**90.75**	**15.28***
Net revenue[15]	**[E1-6 AR 55]**	million euros	**518.03**	**376.36**
Net revenue used to calculate GHG intensity	**[E1-6 AR 55]**	million euros	**518.03**	**376.36**

**During the current reporting cycle, the Group identified the need to recalculate certain energy-related indicators previously disclosed for the prior year (2024). The recalculation primarily relates to the subsequent receipt of updated data from Intralot Inc. that had not provided finalized information within the original reporting timeline. With the availability of more complete subsidiary-level information, the Group has refined its calculations to improve accuracy, consistency and alignment with its defined reporting boundaries and methodologies. The recalculation reflects an improvement in data completeness and methodological consistency.*

[15] The net revenue used in the GHG emissions intensity calculation is derived from the financial statements, as disclosed in the relevant section of the annual report (pp. 53)

Emissions methodologies

Scope 1

For the calculation of Scope 1 GHG emissions, Bally's Intralot used fuel consumption data (as presented in E1-5 Energy Consumption & Mix) and the relevant emission factors from the UK Government GHG Conversion Factors for Company Reporting (DEFRA 2024), as well as relevant emission factors derived from the Greek National Climate Law (Law 4936/2022), where applicable.

Scope 2

Bally's Intralot's Scope 2 GHG emissions are associated with the purchase of electricity used to support its business activities, as presented in E1-5 Energy consumption & mix. This includes electricity consumed from the grid for powering offices. In calculating Scope 2 emissions, the Group has applied the country-specific and market-specific emission factors of the power system using a location-based (per each country) and a market-based model. Scope 2 market-based emissions were calculated using a market-based approach, employing the emissions intensity index provided by DAPEEP for 2025, given the fact that provider information was only available for Bally's Intralot S.A. This index considers the average emission intensity of the network, derived from the Residual Energy Mix, as detailed in DAPEEP's 2025 energy mix report. Where provider information was not available the country's residual mix was used for the calculations. For location-based Scope 2 emissions, the energy production for each country is used, reflecting the national grid's overall emissions.

Scope 3

Bally's Intralot expanded its emissions reporting to include Scope 3 – indirect CO2 emissions, in its effort to improve the total scope of its emissions. In 2025, Bally's Intralot's Scope 3 reporting includes the following nine categories, based on the Greenhouse Gas Protocol (GHG Protocol):

1. Purchased goods & services
2. Capital goods
3. Fuel -and energy- related activities/services
4. Upstream transportation & distribution
5. Waste generated in operation
6. Business travel
7. Employee commuting
8. Upstream leased assets

11. Use of sold products

The Group has decided not to include the rest Scope 3 categories in its analysis due to the lack of relevant data. Although, for future reporting periods, Bally's Intralot's is committed to enhancing data collection processes and expanding the scope of analysis to include further Scope 3 categories, in order to provide a more comprehensive assessment of its full carbon footprint.

1. Purchased goods and services: This category includes emissions resulting from the production of goods and services purchased by Bally's Intralot. Long lists of purchased goods and services were received from Bally's Intralot's internal databases and subsequently categorized into the relevant NACE codes. These classifications were then used to apply the appropriate emission factors from the EEIO model 2020 in order to calculate the associated emissions.

2. Capital goods: This category includes emissions resulting from the production of capital goods purchased or acquired by Bally's Intralot in the reporting year. Lists of capital goods were obtained from the Group's internal databases and categorized into the relevant NACE codes. The corresponding emission factors from the EEIO model 2020 were then applied to calculate the emissions associated with these capital goods.

3. Fuel-and-energy-related activities: This category includes emissions resulting from transmission and distribution losses for electricity and the indirect losses from the extraction, production and transportation of other fuels and energy sources, purchased and used by Bally's Intralot in 2025. The upstream emissions of purchased fuels were calculated by multiplying the respective quantities by the emission factors from DEFRA 2025. In case of electricity, the upstream emission factors by country extracted from the IEA (2023), Life Cycle Upstream Emission Factors database were applied. For Transmission and Distribution losses subcategory, which is related to emissions from the losses of the electricity transmission and distribution network, the emission factors used were based on the International Energy Agency (IEA)(2023), Life Cycle Upstream Emission Factors database, per country.

4. Upstream transportation and distribution: This category includes emissions resulting from the transportation and distribution of purchased goods prior to their receipt by the Group as well as third-party transportation and distribution services purchased by the Group in the reporting year. Activity data were obtained from the Bally's Intralot's internal records and subsequently categorized into the relevant NACE codes. The appropriate emission factors from the EEIO model 2020 were then applied to calculate the associated emissions.

5. Waste generated in operations: This category includes emissions associated with solid waste disposed of via landfilling and recycling. The actual waste data has been retrieved from internal database only for INTRALOT S.A. as reporting mechanisms in other included subsidiaries have not yet established. Emissions from waste were calculated using activity data multiplied by the appropriate emission factor from DEFRA 2025.

6. Business travel: Group's business travel includes air travel and its employees hotel stays. Air travel emissions per person (invoice) have been provided by travel agencies as well as number of stays and number of rooms in each country. Secondary EEIO emission factors for the air transport sector have also been used to identify inconsistencies or discrepancies.

7. Employee commuting: For the calculation of GHG emissions in this category, the results of the latest survey (2025) among the Group's employees were exploited, in order to determine a typical travel profile for the personnel, by also taking into consideration the reduction in mobility because of teleworking which was applied in 2025. Based on the detailed information available through the field regarding the type of vehicle used, its capacity, the distance travelled, as well as the avoided transportation load due to teleworking, a distance-based approach was used for the estimation of Scope 3 emissions in this category. Emissions from all means of transport were calculated using DEFRA 2025 emission factors. The emission estimations are based on activity data derived from the 25% of employees that participated in the employee commuting survey (responses received from 666 employees out of 2,683 employees of the subsidiaries included), a quite common and representative rate of response in those types of internal surveys.

8. Upstream leased assets: This category includes emissions from the operation of assets that are leased by Bally's Intralot in the reporting year and not already included in scope 1 or scope 2 inventories. For the reporting year, electricity consumption data for the Group's upstream leased asset were provided through the Group's internal records. The reported electricity consumption was multiplied by the emission factor derived from Greece's National Inventory Report (NIR) to calculate the asset's location-based emissions.

11. Use of sold products: This category includes emissions from the use of the most common goods and/or services sold by Bally's Intralot in the reporting year, based on the available data. Bally's Intralot's scope 3 emissions from use of sold products include the scope 1 and scope 2 emissions of end users. A list of the Group's products and/or services was provided along with the electricity consumption per use. Considering the total lifetime expected uses of the products, the electricity consumption per use was multiplied by the total expected uses to estimate the electricity consumption over each product's lifetime. This value was then multiplied by the emission factor derived from Greece's National Inventory Report (NIR) to calculate location-based emissions. Relevant assumptions regarding product operation hours and charging times were also applied.

SOCIAL

Own Workforce [S1]

Strategy

Material impacts, risks and opportunities [S1.SBM-3]

Bally's Intralot places significant value on its workforce and recognizes that employees' contributions are fundamental to the Group's long-term success and sustainability. The Group is committed to fostering a working environment that prioritizes safety, promotes equal opportunities, and supports continuous learning and professional development for all employees. Through sustained investment in its people, the Group seeks to ensure that individual contributions are meaningful and that collective efforts support long-term value creation.

The identified material impacts, and opportunities associated with own workforce influence both day-to-day operations and the Group's long-term strategy and business model. The workforce comprises directly employed staff, contractors, and third-party workers engaged through external service providers. For this reporting year the Group did not identify any material financial risks associated with its own workforce. **[ESRS 2 SBM-3 13 a, b 14 a]**

The Group has not identified any material negative impacts on its own workforce that are either widespread or systemic in the contexts in which it operates, or that relate to individual incidents. Additionally, the Group has implemented policies and practices designed to prevent and address any potential incidents of child, forced or compulsory labor, and has not identified any operations, either by type or location, that are at significant risk. However, it remains committed to monitoring and addressing any potential risks or negative impacts that may arise. **[ESRS 2 SBM-3 14 b, f, g]**

At present, the Group has not identified any material impacts on its own workforce arising from its transition plans to reduce environmental impacts or achieve climate-neutral operations. This includes potential effects related to restructuring, employment loss, or other workforce adjustments linked to the Group's carbon reduction initiatives. The Group continues to monitor the implementation of its environmental and climate-related plans, and will assess any emerging workforce impacts, including opportunities for job creation, reskilling, or upskilling, as these initiatives progress. **[ESRS 2 SBM-3 14 e]**

Positive impacts to own workforce

The Group has identified material positive impacts on its own workforce in relation to equal treatment and equal opportunities. These impacts mainly arise from initiatives aimed at promoting diversity, inclusion, and employee development.

More specifically, Bally's Intralot fosters an inclusive and equitable workplace by promoting diversity in recruitment, providing inclusive benefits, and ensuring equal opportunities for all employees regardless of sex, race, or age. These measures support fair access to roles, career progression, and participation in Group activities, creating a material positive impact on its own workforce, including directly employed staff, contractors, and third-party workers, across the countries and regions in which the Group operates.

Bally's Intralot also supports employee growth through a structured performance appraisal process, enabling employees to receive regular feedback and guidance, identify strengths and areas for improvement, and engage in targeted professional development. **[ESRS 2 SBM-3 14 c]**

Negative impacts to own workforce

In accordance with the DMA, the Group has identified a material negative impact in relation to social dialogue which results from the absence of an international employee union or representative association across subsidiaries.

Financial opportunities related to own workforce

The Group has identified a material opportunity by offering competitive compensation and supporting employee well-being. These measures enhance employee motivation, engagement, and productivity, which in turn positively influence operational performance and contribute to long-term business success. This opportunity is considered material because the workforce is a critical driver of the Group's performance and strategic objectives, and the ability to attract, retain, and develop talent directly affects its reputation, operational efficiency, and capacity to deliver sustainable value across its activities and markets. **[ESRS 2 SBM-3 14 d]**

Impact, risk and opportunity management

Policies [S1-1]

The Group has adopted comprehensive policies to effectively manage its material impacts, and opportunities related to its workforce, ensuring alignment with sustainability objectives. These policies are designed to address the needs of employees across the organization, with specific provisions for distinct groups within the workforce, where applicable. Following the recent acquisition of Bally's International Interactive, Bally's Intralot is in the process of aligning and extending its workforce policies to cover all employees.

Safeguarding human rights

The Group is committed to maintain high standards of ethics and responsibility across all its operations. While Bally's Intralot does not have a standalone Human Rights Policy, principles and commitments regarding respect on human rights are mainly embedded in the Code of Conduct. Thus, the Group commits to be aligned with principles related to respect for human rights, including matters regarding working conditions and equal treatment, non-discrimination, fair labor practices, and compliance with international regulations. **[S1-1 20 a]**

More specifically, Bally's Intralot has established a firm approach towards safeguarding human rights. By adhering to the needs of the United Nations and the legislation of International Labor Organization (ILO), the Group responds to the need for increased attention towards human rights. Based on the principles imposed by the aforementioned organizations, the Group has established its Code of Conduct, as well as its employment guide, to fully integrate safeguarding of human rights within its operations. The standards described in the Code apply to all employees, directors and officers of Bally's Intralot and its subsidiaries and controlled affiliates. As also stated in the Code of Conduct, Bally's Intralot is firmly opposed to child labor and ensures that all its operations adhere to this principle. **[S1-1 22] [S1-1 21, AR 12]**

The Long-term International Assignment Policy, the Internal Regulation, and the Recruitment and Selection Policy of Bally's Intralot S.A. also guarantee the imposition of human rights core values, which employees follow with strict adherence. Additionally, Intralot Australia strictly follows the Australian employment laws and conducts annual training, covering relevant thematic areas, such as equal employment opportunity, sexual harassment, diversity, and inclusion. **[S1-1 20]**

The Group has also signed the United Nations Global Compact since 2009, which delineates its commitments to refrain from activities that violate human rights, such as discrimination, harassment, and any kind of violence.

Bally's Intralot recognizes that human rights have to be safeguarded continuously, and strenuously. However, since subsidiaries operate in multiple places across the globe, human rights should be considered on all occasions. This means that risk management for human rights ought to be integrated in all risk management procedures, and all sources of risk.

Remedy for human rights infringements

Bally's Intralot is committed to providing remedy for any human rights violations through its grievance mechanisms. Grievance mechanisms are in place, enabling employees to report instances of harassment, discrimination, or any other violations of their rights. These mechanisms are available at the Group's headquarters and Intranet and are accessible for all employes who have access to it. They ensure that the workforce has a clear, confidential, and safe process to seek justice. Similarly, employees of Intralot Inc., and third-party contractors are encouraged to report any concerns of human right violations, following the process as described in the Whistleblowing Policy of Intralot Inc., which also highlights the internal process for providing remedy.

The Group follows a meritocratic approach, meaning that all employees are evaluated based on work-related merit, and no form of retaliation is tolerated. Employees are encouraged to use the grievance mechanism without fear of retribution, knowing that their concerns will be taken seriously and investigated thoroughly. **[S1-1 20 c] [S1-1 24 d]**

Health & Safety Management System

Through the Code of Conduct and the Quality Policy, Bally's Intralot is committed not only to complying with all relevant health and safety laws and regulations, but also to conducting business in a manner that prioritizes a safe working environment for employees, partners, and customers. The Quality Policy further defines the Health & Safety Management System, supporting the effective implementation and communication of safety objectives. In this context, a Health & Safety management framework has been established, and all subsidiaries apply similar principles ensuring alignment and compliance with applicable local regulations. Bally's Intralot implements risk assessments at a Group level, which address various health and safety risks. These risk assessments help identify potential hazards and ensure that appropriate measures are established to mitigate those risks. The Group continues to focus on addressing health and safety issues through these assessments and is committed to continuously improving its approach to employee safety.

Additionally, Bally's Intralot S.A. maintains a health and safety management system that is certified with the international standard ISO 45001 and has also established a Health and Safety procedure which provides safety instructions and guidelines to be followed by its employees and subcontractors working under contract for the Company. **[S1-1 23]**

Diversity and Inclusion Policies

Bally's Intralot is fully committed to its role as a haven for anti-discrimination, diversity, and equity through its Code of Conduct and Elimination of Violence and Harassment Policy. However, the Group has not yet established a stand-alone diversity-related policy. According to the Code of Conduct, employees are compelled to follow the Group's driving values, which bring about an environment of mutual respect. Bally's Intralot shows zero tolerance towards unlawful discrimination and harassment on people from groups at particular risk of vulnerability related to gender, race, color, nationality, citizenship, ancestry, sexual orientation, age, religion, physical or mental disability, medical and marital status, in regard to work-related matters. The Group actively promotes the inclusion of people with disabilities in the labor market through various initiatives, reflecting their commitment to diversity and inclusion, while it also safeguards all employees for their traits of sexual preference, sex, religion, ethnicity, or nationality, and commits to making an impact in that front. Additionally, through equal employment practices, Bally's Intralot strives to nurture a welcoming and diverse work environment to provide equal opportunities for all candidates. **[S1-1 24 b, AR 15-16] [S1-1 24 c]**

Elimination of Violence and Harassment Policy

Through the Elimination of Violence and Harassment policy, Bally's Intralot proactively prevents and addresses any incidents of violence and harassment in the workplace. The policy is designed with the focus of creating a safe and respectful environment for all employees. By implementing appropriate measures, the aim is to prevent such incidents from occurring, while ensuring immediate action is taken if any issues arise. The Elimination of Violence and Harassment policy is designed to comply with Greek Law No. 4808 and the International Labour Organization's Convention No. 190 (ILO C190), aiming to establish a safe and respectful work environment. The policy applies on a Group level is currently under review and will be updated where necessary to reflect the expanded organizational scope. **[S1-1 24 a]**

Whistleblowing Policy

Whistleblowing Corporate policy is designed to address concerns related to unethical behavior, actual or suspected fraud, or violations of the Code of Conduct. The policy provides a confidential communication channel for employees and stakeholders to report such issues without fear of retaliation. Whistleblowing Corporate Policy applies to Bally's Intralot S.A.

For more information regarding the Whistleblowing Corporate policy please refer to section "*Processes to remediate negative impacts and channels for own workforce to raise concerns [S1-3]" and "Whistleblowing Policy" under section "Corporate culture and Business conduct policies [G1-1]"*.

For more information regarding policies and ESRS 2 MDR-P requirements, please refer to section *Policies Overview*.

Processes for engaging with own workforce and workers' representatives about impacts [S1-2]

Bally's Intralot recognizes the importance of engaging with its employees to ensure that their perspectives are considered when managing the actual and potential impacts on own workforce.

Effective communication with employees is essential for building trust, engagement, and fostering a positive and productive workplace culture. Therefore, Bally's Intralot aims at continuous, interactive, and substantial communication with its employees, by utilizing a wide range of internal communication channels, initiatives, and policies, such us:

- Whistleblowing Corporate policy and Elimination of Violence and Harassment policy,
- HR focus groups aiming to enforce open and honest communication,
- Corporate intranet portal iSpace designated part of the portal for suggestions, comments and ideas of the employees,
- Open door policy,
- E-mail announcements,
- Frequent one to one meetings between Managers and employees,
- Awareness initiatives, followed by Q&A sessions,
- Communication on a team level through Managers and department heads.

These channels are available through Bally's Intralot's headquarters. Engagement occurs both directly with employees and through workers' representatives. Engagement with workers' representatives is integral to ensuring that all employees are represented, particularly in matters affecting their rights and well-being. By using these broad-based engagement methods, the Group aims to ensure that all employees, including those who may be particularly vulnerable or marginalized have an equal opportunity to express their opinions and concerns. Additionally, Bally's

Intralot respects and safeguards the right of employees to participate in working unions. It is the Group's commitment to ensure the freedom of association for its employees and their willingness to participate in labor actions. **[S1-2 27 a, AR 24]**

For the subsidiaries outside Greece, employee engagement takes place through regular meetings, with the frequency determined at the local level, in accordance with regional agreements, and managed by the respective HR teams. **[S1-2 27 b]**

The Human Resources Department is responsible for ensuring effective employee engagement across the organization. At a Group level, the Group's Human Resources Director oversees the engagement strategy and ensures that the results of employee feedback are incorporated into the Group's decision-making processes. In light of the geographical diversity of the Group's subsidiaries, local Human Resources leaders are also appointed at subsidiary level, with responsibility for employee engagement within their respective regions, in alignment with applicable local legislation, customs, and practices. **[S1-2 27 c]**

While these processes are fully operational within the headquarters, they have not yet been expanded across all Group locations. The Group is actively working on extending these engagement processes to other regions and entities within the Group to ensure a consistent approach to workforce engagement. **[S1-2 29]**

For more information regarding Stakeholder Engagement methods and Communication Channels, including engagement with employees, please refer to section *Interests and views of stakeholders [SBM-2]*.

Processes to remediate negative impacts and channels for own workforce to raise concerns [S1-3]

The Group has established grievance mechanisms to ensure that employees across the headquarters, have accessible channels to address concerns related to harassment, discrimination, or other matters affecting their well-being. These mechanisms are designed to provide employees with the opportunity to seek remedies for any negative impacts they have experienced, ensuring that they are treated fairly and equitably. **[S1-3 32 a] [S1-3 32 c]**

In compliance with the Regulations, Codes, Policies and Procedures of Bally's Intralot, shareholders, employees, clients, suppliers and any partners of the Group are encouraged to submit reports or complaints for incidents of illegal behavior, mismanagement, or severe misconduct or non-compliance with the regulations, policies and procedures. Any reports or complaints may be submitted, either anonymously or by name through a letter to designated email address, a formal email, and the whistleblowing form which is publicly available to company's website.

The Whistleblowing Corporate policy ensures that individuals can raise issues on an anonymous basis if desired and guarantees protection from retaliation for those who report such concerns. The policy also outlines clear procedures for receiving, investigating, and addressing reported concerns, which includes a systematic process for corrective action when inappropriate conduct is identified. This mechanism helps ensure that employee concerns are addressed effectively, and that the integrity of the workplace is maintained. **[S1-3 32 b]**

Employees are informed about the availability of engagement channels through internal communication and onboarding training. These methods ensure that all employees are made aware of the available channels for providing feedback, raising concerns, or reporting any issues related to their rights and well-being. **[S1-3 32 d] [S1-3 32 e]**

In addition, the Group has clear policies in place to protect individuals, including workers' representatives, who use grievance mechanisms from any form of retaliation. These policies are embedded in the Group's Code of Conduct and are communicated regularly to its employees. **[S1-3 33]**

The Group acknowledges the importance of providing all employees, regardless of their location, with access to mechanisms for raising concerns and is actively working on expanding these channels to other regions and entities within the Group. **[S1-3 34]**

Actions [S1-4]

The Group recognizes the essential role of its people in the conduct of its activities and in value creation. It is committed to fostering a healthy and inclusive working environment with equal opportunities for all employees. Through continuous initiatives, teamwork, and ongoing training, the Group supports employees' professional and personal development, while implementing policies and procedures that promote employee satisfaction, health and safety, diversity, and high retention rates.

The Human Resources Department is responsible for implementing and overseeing workforce-related policies and practices. This includes the development and delivery of training programs, the implementation of performance management systems, and the promotion of diversity and equal opportunities. **[S1-4 43]**

Bally's Intralot is committed to safeguarding the well-being of its workforce and to ensuring that its activities do not cause or contribute to material negative impacts on employees. This commitment extends across key areas of its operations, including procurement, sales, and data use. Within the procurement process, the Group requires suppliers and business partners to adhere to ethical labor standards, thereby reducing the risk of indirect negative impacts on employees arising from third-party relationships. In the context of sales activities, the Group seeks to ensure that commercial objectives and performance targets are pursued in a manner that does not compromise employee welfare. Open communication channels are maintained to clearly convey organizational goals and expectations, while measures are in place to prevent excessive pressure that could adversely affect employee well-being or work–life balance. With regard to data use, the Group prioritizes transparency, security, and the ethical handling of employee data. Robust data protection measures are implemented, and personal data are processed in compliance with applicable privacy laws and regulations, with the aim of preventing any adverse impacts on employees' rights and privacy. **[S1-4 41]**

Following the DMA, no material negative impacts on the Group's own workforce requiring remediation have been identified. However, in relation to its impact on social dialogue, associated with the absence of a Group-wide employee union, Bally's Intralot continues to assess opportunities to further strengthen social dialogue mechanisms across subsidiaries, taking into account local legal frameworks and operational contexts. In parallel, the Group maintains alternative communication channels for employee dialogue and engagement at local level, reflecting the geographical diversity of its subsidiaries. Employees are free to form or join trade unions of their choosing, and the Group is committed to ensuring that no employee faces retaliation for participating in labor actions or employee representation activities.

Compensation and Benefits

Bally's Intralot, offers benefits including flexible work arrangements, paid time off, and parental leave to decrease absenteeism and enhance productivity. These benefits mainly apply to Bally's Intralot S.A., while for subsidiaries outside Greece, compensation and benefits are offered in accordance to local legislation. While meeting all local legislation requirements, other benefits depending on local market practices may be provided such as private medical/life insurance, company sponsored automobiles and fuel allowance. According to the Compensation and Benefits policy, all employees within the headquarters and most subsidiaries, including part-time and temporary employees, have a defined salary level and benefits. This policy regulates the former, as well as providing performance-related remuneration to executive members, based on their job description, accountability, responsibility that comes with their position, academic background, competencies, professional experience, and performance. The latter is highly relevant to corporate strategy and the achievement of corporate objectives.

Training and Development

The Group integrates training at all levels of employment to ensure continuous development and alignment with strategic goals. Upon recruitment, employees undergo an orientation program to familiarize themselves with the gaming industry and corporate values, including responsible gaming principles. An induction program, supported by an induction handbook on the intranet portal, is also provided to all new employees.

For higher-level employees, the Group offers specialized training aimed at expanding their knowledge of cross-departmental processes and operations. This is part of a broader strategy to develop executives' educational backgrounds and leadership capabilities. Such trainings implemented during 2025 or are planned for early 2026 are, among others, around Artificial Intelligence and its application in business.

Training is closely tied to annual performance evaluation process. Managers are responsible for identifying individual development needs and setting goals to guide employee growth. Personalized development plans are created for each employee, and these plans are regularly updated to ensure that training aligns with both individual needs and broader Group objectives.

The Group also offers role-based training programs, which include development programs for managerial roles, soft skills and technical skills training for specialized positions. These programs are designed to improve employee performance and support the overall success of the Group.

All training initiatives are aligned with the strategic direction of Bally's Intralot and are continuously adapted to address market trends and best practices.

Performance Management System

Bally's Intralot has established a structured and comprehensive performance monitoring framework to systematically assess and enhance employee performance. The Performance Appraisal Management System has been operating at headquarters and in most subsidiaries for the past nine years, supporting the identification of strengths, areas for improvement, and development needs, while contributing to the Group's overall performance and effectiveness. The process includes annual goal setting aligned with the Group's strategic priorities, a mid-year review to assess progress and adjust plans where necessary, and a year-end evaluation. This is the second year of implementing the competencies model, under which all employees are assessed on five core competencies aligned with the Group's values, ensuring that performance is evaluated, not only on results achieved, but also on the behaviors demonstrated. In addition, Bally's Intralot has adopted a Continuous Performance Management process, moving beyond a traditional appraisal model. This approach is available throughout the year and promotes ongoing dialogue between employees and supervisors through continuous feedback, tracking of performance and development goals, and structured 1:1 meetings supported by notes and scheduling tools. The system is closely linked to talent development, training, and overall employee management, while also minimizing performance-related risks, such as underutilization of potential or ineffective management practices. Combined with open communication channels—including the intranet, email announcements, open-door policies, and HR engagement—the framework fosters transparency, continuous feedback, and a proactive approach to performance and risk management.

Health and Safety

While Health and Safety was assessed as non-material at Group level, due to the nature of the activities, it, however, maintains basic policies and procedures to ensure compliance with applicable legislation and to safeguard employee wellbeing. The Group is committed to ensuring a safe and healthy working environment for its employees by adhering to relevant health and safety laws. Ongoing risk assessments of the working environment are conducted to identify and address potential health and safety risks. At headquarters an independent Health & Safety committee controlled by the local labor union also exists, which monitors conditions and conducts periodic meetings with Human Resources to address any findings. In addition, each facility appoints a building coordinator responsible for monitoring workplace conditions, with particular focus on infrastructure-related matters. Additionally, Bally's Intralot S.A. is certified under the international ISO 45001 standard for occupational health and safety management.

Diversity and Equal opportunities

Bally's Intralot is committed to fostering diversity and inclusion within the organization, as well as promoting a more inclusive gaming industry. Therefore, the Group has taken proactive initiatives to ensure that its workforce is diverse and feels welcome and valued. Job descriptions and recruitment advertisements are designed to be bias-free, using inclusive language and supported by unbiased recruitment processes. Diversity and inclusion commitments are clearly communicated in job postings, while candidate assessments are conducted solely on the basis of qualifications, through objective résumé reviews and diverse interview panels.

Acknowledging that the workforce is predominantly male, the Group actively seeks to enhance female representation. Progress toward this objective is monitored through the tracking of female employee representation by geographical area, age group, and job position in quarterly performance KPIs. **[S1-4 38 c] [S1-4 39]**

Equal opportunities for advancement are a core element of the Group's culture. Leadership development programs are designed to encourage diverse participation, while clearly defined promotion criteria support fair and unbiased decision-making based on merit. The Group also actively participates in job fairs, conferences, workshops, forums, and events focused on diversity and inclusion, with particular emphasis on underrepresented groups. Such initiatives include participation in events such as the WHEN Career Fair for Everyone and Disability Awareness educational programs. Through engagement in these initiatives, the Group seeks to strengthen its understanding, exchange best practices, and contribute to the broader dialogue on advancing diversity and inclusion within the gaming industry. **[S1-4 37]**

Metrics[16] and targets

Targets [S1-5]

Bally's Intralot has not yet established time-bound and outcome-oriented targets, to measure its progress in mitigating its negative impacts, advancing its positive impacts, or managing material risks and opportunities related to its own workforce.

In the meantime, the Group monitors the effectiveness of its policies and actions through regular engagement with employees, grievance mechanisms. Although quantitative indicators are still under development, the Group aims to track improvements in employee well-being, health and safety compliance, and workplace satisfaction, using metrics such as incident reduction rates, employee retention, and performance data as baseline indicators. **[S1-5 44] [MDR-T 81 b]**

Characteristics of the undertaking's employees [S1-6]

Employee head count by gender				
Gender	**ESRS indicator**	**Unit**	**2025[17]**	**2024**
Male	**[S1-6 50 a, AR 57]**	No.	1,877	1,179
Female	**[S1-6 50 a, AR 57]**	No.	900	490

[16] The Group has not engaged any external body, for the validation of the metrics, under ESRS S1, at this stage.

[17] Data for the 2025 reporting year reflect the expanded reporting scope of the Group following the inclusion of Bally's International Interactive.

Employee headcount by contract type, broken down by gender				
Employees by contract type	**ESRS indicator**	**Unit**	**2025[17]**	**2024**
Total number of employees	**[S1-6 50 a, AR 57]**	No.	2,777	1,669
Permanent employees (male)	**[S1-6 50 b]**	No.	1,855	1,177
Permanent employees (female)	**[S1-6 50 b]**	No.	878	489
Temporary employees (male)	**[S1-6 50 b]**	No.	17	2
Temporary employees (female)	**[S1-6 50 b]**	No.	13	1
Non-guaranteed employees (male)	**[S1-6 50 b]**	No.	5	0
Non-guaranteed employees (female)	**[S1-6 50 b]**	No.	9	0

Methodologies and contextual information

For the calculation of employees' number, the "headcount" methodology was applied, which concerns the number of employees at the end of reporting period as of December 31 of the corresponding year. For the total number of employees, please see page 254 of the financial statements. **[S1-6 50 d(i)] [S1-6 50 f]**

Permanent employees: Permanent employees are employees who are hired on a long-term basis, with an open-ended contract.

Temporary employees: Temporary employees are employees who are employed on a short-term basis, often for a specific project or to cover seasonal demand or special assignments.

Non-guaranteed hours employees: Non-guaranteed hours employees are employed by the Group without a guarantee of a minimum or fixed number of working hours.

[S1-6 50 e, AR 58]

Employee turnover	ESRS indicator	Unit	2025[17]	2024
Employee turnover	**[S1-6 50 c, AR 59]**	No.	527	239
Percentage of employee turnover	**[S1-6 50 c]**	%	18.98%	14.32%

Methodologies and contextual information

Employee turnover: Employee turnover is defined as the total number of employees who have left voluntarily or due to dismissal, retirement or death, during the reporting period. Employee turnover is calculated by aggregating the number of employees who left across all subsidiaries during the reporting period. For the calculation of employees who have left during the reporting period, headcount methodology was applied.

Percentage of employee turnover: Percentage of employee turnover is calculated by dividing the total number of employees who left either voluntarily or through dismissal, retirement, or death during the reporting period by the total number of employees reported at the end of reporting period of the corresponding year, as reported under ESRS S1-6. **[S1-6 50 c, AR 59]**

Employees by country (for countries with significant employment)	ESRS indicator	Unit	2025[1717]
United Kingdom	**[S1-6 50 a, AR 57]**	No.	803
The United States	**[S1-6 50 a, AR 57]**	No.	644
Greece	**[S1-6 50 a, AR 57]**	No.	540

Methodologies and contextual information

Significant employment: significant employment refers to countries where Bally's Intralot has 50 or more employees and where those employees represent at least 10% of the Group's total workforce. After the acquisition with Bally's International Interactive, the Group has significant employment in the following countries:

- **Inside the European Economic Area (EEA):** United Kingdom and Greece
- **Outside the European Economic Area (EEA):** The United States

Characteristics of non-employee workers in the undertaking's own workforce [S1-7]

Non-employees	ESRS indicator	Unit	2025[17]	2024
Number of non-employees	**[S1-7 55 a]**	No.	111	79

Methodologies and contextual information

Non-employees: Non-employees in own workforce of Bally's Intralot are considered the contractors and third-party workers supplied by external service providers.

For 2025, number of non-employees is reported in headcount, as an average across the reporting period. **[S1-7 55 b] [S1-7 55 c, AR 64, AR 65]**

Collective bargaining coverage and social dialogue [S1-8]

Bargaining agreements	ESRS indicator	Unit	2025[17]	2024
Percentage of total employees covered by collective bargaining agreements	**[S1-8 60 a, AR 66]**	%	24.74%	40.62%

Methodologies and contextual information

Percentage of employees covered by collective bargaining agreements: The percentage of employees covered by collective bargaining agreements is calculated by dividing the number of employees covered by such agreements by the total number of employees as reported under ESRS S1-6. This result is then expressed as a percentage.

The decrease in the percentage is due to the integration of coverage data of Bally's International Interactive.

2025	Collective Bargaining Coverage		Social dialogue Coverage
Coverage Rate	Employees – EEA (for countries with > 50 employees representing > 10% total employees)	Employees – Non-EEA (estimate for regions with > 50 employees representing > 10% total employees)	Workplace representation (EEA only) (for countries with >50 employees representing >10% total employees)
0 - 19%	United Kingdom	The United States	-
20 - 39%	-	-	-
40 - 59%	-	-	-
60 - 79%	-	-	-
80 - 100%	Greece	-	Greece

[S1-8 60 b] [S1-8 60 c] [S1-8 63 a, AR 69]

Methodologies and contextual information

Significant employment: Significant employment is defined as at least 50 employees by head count representing at least 10% of the Groups total employees.

The Group does not have any agreement in place for employee representation through a European Works Council (EWC), a Societas Europaea (SE) Works Council, or a Societas Cooperativa Europaea (SCE) Works Council.

Collective Bargaining Coverage: Collective Bargaining Coverage is calculated by dividing the total number of employees covered by collective bargaining agreements in each country of significant employment by the total number of employees in that country.

Social dialogue Coverage: Social dialogue Coverage is calculated by dividing the total number of employees covered by formal social dialogue (such as works councils, employee representatives, or other consultative bodies) by the total number of employees in the country. This calculation is only applicable to countries within the EEA where the Group has significant employment. For 2025 reporting year, this metric could not be provided for the operations in the United Kingdom, due to the recent acquisition of Bally's International Interactive and ongoing integration of reporting processes. The Group aims to progressively integrate this information into its sustainability reporting scope in future reporting cycles.

Diversity metrics [S1-9]

Employees at top management level	ESRS indicator	Unit	2025[1717]	2024
Employees at top management level (male)	**[S1-9 66 a]**	No.	156	49
Percentage of employees at top management level (male)	**[S1-9 66 a]**	%	74.64%	73.13%
Employees at top management level (female)	**[S1-9 66 a]**	No.	53	18
Percentage of employees at top management level (female)	**[S1-9 66 a]**	%	25.36%	26.87%

Methodologies and contextual information

Top management: Bally's Intralot defines "top management" as one and two levels below the supervisory bodies. **[S1-9 AR 71]**

Percentage of employees at top management level: The percentage of male and female employees in top management is calculated by determining the number of male and female employees at the top management level and dividing each by the total number of top management employees.

Employee headcount by age group				
Employees by age group	**ESRS indicator**	**Unit**	**2025[17]**	**2024**
under 30 years old	**[S1-9 66 b]**	No.	563	344
under 30 years old (Percentage)	**[S1-9 66 b]**	%.	20.27%	20.61%
30-50 years old	**[S1-9 66 b]**	No.	1,680	913
30-50 years old (Percentage)	**[S1-9 66 b]**	%	60.50%	54.70%
over 50 years old	**[S1-9 66 b]**	No.	534	412
over 50 years old (Percentage)	**[S1-9 66 b]**	%	19.23%	24.69%

Methodologies and contextual information

Distribution of employees by age group: Distribution of employees by age is calculated by aggregating the total number of employees in each age group, by headcount, at the end of reporting period as of December 31 of the corresponding year.

Adequate wages [S1-10]

All employees of Bally's Intralot receive fair and competitive wages, which reflect the Group's strong commitment to equitable compensation practices. The wages provided to employees are consistently above the minimum thresholds established by Greek legislation, ensuring compliance with legal standards. Furthermore, the Group reports that no employees earn below the applicable wage benchmarks in any of the countries in which it operates both inside and outside the European Economic Area (EEA). **[S1-10 69, AR 72, 73, 74]**

Social protection [S1-11]

Social protection

All employees who are subject to the collective labor agreement, are covered by social protection in accordance with jurisdictional local regulations, in cases of sickness, injuries, unemployment, parental leave and retirement. There are no identified categories of employees who are excluded from these protections. In addition, Bally's Intralot offers additional programs and benefits aimed at further supporting and enhancing the well-being of its employees.

For more information regarding benefits please refer to section *Actions [S1-4]*.

Persons with disabilities [S1-12]

As of the reporting period, 0.34% of the Group's employees are persons with disabilities, while in 2024 the percentage corresponded to 0.18%. The Group respects the privacy and confidentiality of its employees and ensures that the collection and handling of this data are in line with local data protection laws. For 2025 reporting year, this metric does not include data for Bally's International Interactive, due to the recent acquisition and ongoing integration of reporting processes. The Group aims to progressively integrate this information into its sustainability reporting scope in future reporting cycles. **[S1-12 79] [S1-12 AR 76]**

Training and skills development metrics [S1-13]

Performance reviews	ESRS indicator	Unit	2025[17]	2024
Male employees that participated in regular performance and career development reviews	**[S1-13 83 a, AR 77]**	%	83.22%	77.95%
Female employees that participated in regular performance and career development reviews	**[S1-13 83 a, AR 77]**	%	82.56%	87.55%
Percentage of employees that participated in regular performance and career development reviews	**[S1-13 83 a, AR 77]**	%	83.00%	80.77%

Training hours	ESRS indicator	Unit	2025[18]	2024
Average number of training hours by gender (male)	**[S1-13 83 b, AR 78]**	hr	7.23	9.17[19]
Average number of training hours by gender (female)	**[S1-13 83 b, AR 78]**	hr	7.37	8.95
Average number of training hours per person for employees	**[S1-13 83 b, AR 78]**	hr	7.27	9.10

Methodologies and contextual information

[18] For Bally's International Interactive, a portion of training hours recorded during the reporting period could not be attributed to employees' gender due to system limitations. These hours were therefore excluded from the calculation of average number of training hours. The reported indicators are based solely on training hours for which gender information was available. Following the recent acquisition and the ongoing alignment of data collection and reporting processes across the Group, improvements in data availability are expected in future reporting cycles.

[19] For 2024 reporting year, the average number of training hours of male employees, has been recalculated due to previous miscalculations.

Percentage of employees that participated in regular performance and career development reviews: The percentage of employees participating in regular performance and career development reviews is calculated by dividing the number of employees who received a performance review by the total number of employees, as reported under ESRS S1-6.

Training hours: Total training hours were calculated based on the total hours spent for employees who participated in trainings across subsidiaries.

The training hours for employees across Bally's Intralot entities cover a broad range of essential areas aimed at professional development and alignment with the Group's goals. These include hours spent for Onboarding and Induction training, online courses, adherence to policies and Code of Conduct, Training via the corporate e-Learning platform on compliance courses, AI & Digital Transformation Upskilling and other courses. However, training hours do not typically include ad-hoc, informal training, one-off workshops, or training activities not directly related to job functions or core business operations or on the job training.

Average number of training hours per employee: The average training hours per employee are calculated by dividing the total number of training hours offered and completed by employees, segregated by gender, by the total number of employees, as reported under ESRS S1-6.

Health and safety metrics [S1-14]

Health and safety metrics	ESRS indicator	Unit	2025[17]	2024
Percentage of employees covered by health and safety management system	**[S1-14 88 a, AR 80]**	%	100%[20]	100%
Number of recordable work-related accidents	**[S1-14 88 c, AR 89, AR 90, AR 91]**	No.	14	18
Rate of recordable work-related accidents	**[S1-14 88 c, AR 89, AR 90, AR 91]**	rate	3.56	5.59
Number of cases of recordable work-related ill health of employees	**[S1-14 88 d]**	No.	380	29

[20] Employees of Bally's International Interactive entities are not yet included in this calculation due to the recent acquisition and the ongoing alignment of governance, policies, and management systems across the Group. Their inclusion in the relevant metric will be progressively assessed in future reporting cycles.

Health and safety metrics	ESRS indicator	Unit	2025[17]	2024
Number of days lost due to work-related ill health and work-related accidents	**[S1-14 88 e, AR 95]**	days	451	39[21]
Number of fatalities in own workforce as result of work-related injuries and work-related ill health	**[S1-14 88 b, AR 82, AR 89, AR 90, AR 91]**	No.	0	0
Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites	**[S1-14 88 b, AR 82, AR 89, AR 90, AR 91]**	No.	0	0

Methodologies and contextual information

Percentage of employees covered by health and safety management system: The percentage of employees (or non-employees) covered by health and safety management system is calculated based on the number employees covered by the Health & Safety Management System divided by the total number of employees (or non-employees), as reported under ESRS S1-6, excluding Bally's International Interactive.

A percentage of 100% of the Group's employees are covered by the Health and Safety Management System. Due to the nature of the Group's operations, non-employees in own workforce are not exposed to high levels of risk on Health and Safety matters. Bally's Intralot remains committed to maintaining a safe environment for all individuals on its premises, ensuring that health and safety protocols effectively manage any potential risks.

Number of work-related accidents: The number of accidents for employees, recorded for all Group's subsidiaries within the reporting period.

Number of cases of recordable work-related ill health: Number of cases of recordable work-related ill health, subject to legal restrictions on the collection of data refers to the total number of documented instances where employees experience illness or health conditions caused or aggravated by their work environment or work-related activities.

[21] For this metric, data regarding days lost for INTRALOT Inc. were not recorded.

Rate of recordable work-related accidents: The rate of recordable work-related accidents is the number of work-related accidents that result in injury, illness, or fatality, per one million hours worked. It is calculated by dividing the total number of recordable accidents by the total hours worked, then multiplying by 1,000,000.

Number of days lost: The number of working days lost due to work-related injuries from work-related accidents, or work-related ill health. Days lost due to non-work-related incidents are not included.

Number of fatalities: Number of fatalities refers to the total number of deaths of employees or other workers that occur as a result of work-related incidents or work-related ill health during the reporting period.

[S1-14 88 b, AR 82, AR 89 - AR91]

Work-life balance metrics [S1-15]

Family-related leave	ESRS indicator	Unit	2025[17]	2024[22]
Percentage of employees entitled to take family-related leave	**[S1-15 93 a, AR 96, AR 97]**	%	76.41%	not available
Percentage of entitled employees that took family-related leave	**[S1-15 93 b]**	%	9.90%	not available
Percentage of entitled employees that took family-related leave (male)	**[S1-15 93 b]**	%	9.95%	not available
Percentage of entitled employees that took family-related leave (female)	**[S1-15 93 b]**	%	17.79%	not available

Methodologies and contextual information

Family-related leave: Family-related leave includes maternity leave, paternity leave, parental leave and carers' leave, where applicable due to local legislations.

Percentage of employees entitled to take family-related leave: The percentage of employees entitled to take family-related leave within the Group was calculated based on the total number of

[22] As part of the phased-in approach to preparing the Sustainability Statement, in 2024 the Group has opted to omit sustainability data required by ESRS S1-15, for all its subsidiaries, for the first year of reporting.

employees who are eligible based on the respective HR policies and the applicable national labor legislations in the countries where the Group operates, divided by number of employees with a breakdown by gender. As eligibility criteria may vary across jurisdictions, the percentage does not necessarily reach 100% of total employees per gender group.

Percentage of entitled employees who took family-related Leave: The percentage of entitled employees who took family-related leave during the reporting period was calculated by dividing the number of employees who took family-related leave by the total number of employees eligible for such leave with a breakdown by gender.

Compensation metrics (gender pay gap) [S1-16]

Gender Pay Gap	ESRS indicator	Unit	2025	2024
Pay Gap	**[S1-16 97 a, AR 98, AR 99, AR 100]**	%	17.22%	14.33%

Methodologies and contextual information

Pay gap: Pay gap is defined as the difference in average pay levels between female and male employees, expressed as a percentage of the average pay level of male employees.

The Group has calculated the gender pay gap using a weighted average methodology of employee average gross hourly pay data. Subsidiaries unable to provide accurate data were excluded from the calculations.

While the reported gender pay gap is partly due to a higher proportion of men being attracted to roles within the gaming and technology sectors, Bally's Intralot is committed to promoting gender equality across all levels of the organization. The Group recognizes the need to improve gender diversity and continuously strive to close the gender pay gap through proactive recruitment strategies, supporting women in leadership, and eliminating any potential biases in its pay practices. Ongoing efforts aim to ensure equal opportunities for all employees, regardless of gender.

Annual total remuneration ratio: The Group was unable to provide accurate calculations for the annual total remuneration ratio of the highest-paid individual to the median annual total remuneration for all employees, as the necessary data was not available for all employees across its subsidiaries. The Group acknowledges the importance of transparency in reporting pay equity and is actively working on implementing a centralized system to track and standardize remuneration data. **[S1-16 97 c, AR 99, 102]**

Incidents, complaints and severe human rights impacts [S1-17]

Work-related incidents and/or complaints and severe human rights impacts	ESRS indicator	Unit	2025	2024
Total number of incidents of discrimination (including harassment) reported	**[S1-17 103 a, AR 103, 104, 105, 106]**	No.	0[23]	6
Number of complaints filed through channels	**[S1-17 103 b, AR 103, 104, 105, 106]**	No.	0[23]	0
Number of complaints filed to National Contact Points	**[S1-17 103 b, AR 103, 104, 105, 106]**	No.	0	0
Total amount of fines, penalties, and compensation for damages	**[S1-17 103 c, AR 103, 104, 105, 106]**	No.	0	0
Number of severe human rights incidents	**[S1-17 104 a, AR 103, 104, 105, 106]**	No.	0	0
Cases of non respect of UN Guiding Principles	**[S1-17 104 a, AR 103, 104, 105, 106]**	No.	0	0
Total amount of fines, penalties and compensation for damages of severe human rights incidents	**[S1-17 104 b, AR 103, 104, 105, 106]**	No.	0	0

Methodologies and contextual information

No complaints were filed through grievance mechanisms or other channels for raising concerns related to discrimination or harassment.

No additional complaints or legal actions were initiated during the reporting period, and no financial penalties were incurred related to the reported incidents. **[S1-17 103 d]**

For the reporting periods, the Group has recorded no cases of severe human rights incidents, including cases of forced labor, human trafficking, or child labor. As such, there were no registered fines, penalties, and compensation for damages or incidents of non-respect of the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises. **[S1-17 104 a, b]**

[23] For this metric, data for Bally's International Interactive was not provided. The Group aims to progressively integrate this information into its sustainability reporting scope in future reporting cycles.

Affected Communities [S3]

Strategy

Material impacts, risks and opportunities [S3.SBM-3]

Material impacts to affected communities

Bally's Intralot's identified impact, driving economic growth and supporting local community development, is closely aligned with its sustainability strategy and business model. This alignment is reflected across the five core pillars of its Sustainability Framework: economic sustainability, governance, responsible gaming, climate and environment, and employee and community engagement.

The Group contributes to economic growth and development through its commitment to economic sustainability and strong governance. By consistently paying taxes, creating employment opportunities, and supporting local businesses and suppliers, the Group helps stimulate local economies and strengthen the communities in which it operates. At the same time, transparent business practices and responsible tax contributions reinforce high governance standards and foster trust among stakeholders while supporting broader community development.
These practices support market growth, while strengthening financial resilience and enabling long-term value creation. They also bolster Bally's Intralot's brand reputation and ESG profile, helping attract sustainability-minded investors and reaffirming the Group's dedication to responsible and ethical business practices. **[SBM-3 8 a (i), (ii)] [SBM-3 8 b]**

As no material negative impacts, risks and opportunities have been identified in relation to local communities, the Group has not identified specific community groups with particular characteristics, living in specific contexts, or undertaking particular activities that would be at greater risk of harm. Nevertheless, the Group maintains an understanding of the local contexts in which it operates through its subsidiaries and ongoing engagement with relevant internal functions, ensuring that potential community-related risks are monitored and addressed should they arise in the future. **[SBM-3 9 b] [SBM-3 9 d][SBM-3 10] [SBM-3 11, AR 8]**

Types of communities

All affected communities who can be materially impacted by the undertaking are included in scope of disclosures under ESRS 2. For more information, please refer to section "*Material impacts, risks and opportunities [SBM-3"]*. **[SBM-3 9, AR 5, AR 6]**

Bally's Intralot's activities affect a range of local communities primarily through positive economic impacts. The Group contributes to the economic growth and development of the communities in which it operates by creating employment opportunities and through the payment of taxes, which support public finances and local development. These positive impacts benefit local economies and the wider public by fostering financial stability and supporting long-term socio-economic development. **[SBM-3 9 a, AR 7]**

All affected communities that can be materially impacted by Bally's Intralot are included in the "*Materiality Assessment validation methodology"* chapter. The Group communicates and interacts constantly with its stakeholders, who belong to either its internal or external environment. Special attention is given to stakeholders located in the areas where the Group operates. **[SBM-3 9 a(i-iv), AR 7]**

Positive impacts to affected communities

Due to its global presence and extensive network of subsidiaries across multiple jurisdictions, Bally's Intralot contributes to economic stability and prosperity in the communities where it operates. The Group supports local economies by generating direct and indirect employment opportunities, contributing to public revenues through taxes, and stimulating related economic sectors across its value chain. Through its DMA validation process, the Group has identified these contributions as a positive impact on affected communities and recognizes the material significance of its activities in strengthening local economies, supporting public finances, and promoting long-term socioeconomic development in the regions where it maintains operations. **[SBM-3 9 c]**

Impact, risk and opportunity management

Policies [S3-1]

General policies

Bally's Intralot is committed to supporting affected communities by promoting social welfare and strengthening local communities, with particular emphasis on cultural preservation and improving quality of life, as outlined in its Sustainability Policy. Following the completion of the acquisition of Bally's International Interactive by Intralot, announced on 10 October 2025, the Group is currently in the process of developing unified policies across the organization.

While specific policies addressing affected communities have not yet been formally established, the Group already undertakes community initiatives, including support for underprivileged children and employee volunteer programs. Once finalized, the forthcoming policies are expected to further strengthen the Group's engagement with affected communities and enhance the positive and lasting impact of its activities. **[S3-1 14]**

In addition, while Bally's Intralot has not yet adopted a standalone human rights policy, the Group remains committed to respecting and promoting human rights throughout its operations and business activities, as outlined in its Code of Conduct and a broader set of internal policies. Ethical business conduct and continuous stakeholder engagement are embedded in its practices to help prevent and mitigate potential human rights impacts.

The Group also provides affected communities and other stakeholders with access to transparent reporting channels and grievance mechanisms. As its approach continues to evolve, Bally's Intralot intends to align with internationally recognized human rights standards and to develop a formal human rights policy in the near term, further strengthening and formalizing these commitments. **[S3-1 16] [S3-1 16 b] [S3-1 17, AR 10]**

Indigenous people

Due to the nature of its activities, Bally's Intralot does not impact Indigenous peoples. It operates within the gaming and lottery industry, which does not interfere with Indigenous lands, rights, or cultural heritage. Bally's Intralot remains committed to ethical business practices and social responsibility, ensuring that its operations respect all communities while promoting inclusive and sustainable development. **[S3-1 15] [S3-1 16 a]**

Remedy

The Group strives to provide effective and fair remediation when adverse human rights impacts occur as a result of its activities. Where it has been identified that the Group has caused or contributed, directly or indirectly, through its partners to adverse human rights impacts, it will engage in appropriate remediation processes by itself or in cooperation with other relevant institutions. This process will pay particular attention to vulnerable groups due to their vulnerability or marginalization. In 2025, there were no cases of non-compliance regarding the human rights of affected communities.

The Group adheres to international frameworks such as the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD

Guidelines for Multinational Enterprises. In 2025, there were no recorded cases of non-compliance related to the human rights of affected communities under these standards, demonstrating Bally's Intralot's commitment to upholding human rights principles and fostering responsible business practices. **[S3-1 16 c] [S3-1 17]**

Processes for engaging with affected communities about impacts [S3-2]

Engagement with vulnerable communities

For more information regarding the engagement with vulnerable communities, please refer to section "*Policies [S3-1]*". **[S3-2 22] [S3-2 23, AR 13]**

Affected communities engagement

Bally's Intralot takes a sustainable and integrated approach in supporting local communities, by maintaining ongoing communication with communities impacted by its operations aiming to promote transparency and build trust. Through direct and open dialogue with affected communities representatives, Bally's Intralot seeks to understand local economic needs, encourage collaboration, and adapt its initiatives to maximize positive economic impact, including job creation and support for local development. **[S3-2 21, AR 16] [S3-2 21 a]**

For more information regarding the communication channels and the engagement processes with the affected communities please refer to section "*Interests and views of stakeholders [SBM-2]*".

Bally's Intralot engages with affected communities at various stages of decision-making, from identifying sustainability impacts to developing and implementing business strategies. This approach ensures that community perspectives are taken into account. The Group maintains open communication with affected communities through public reports, collaborations, memberships in collective associations (such as Chambers of Commerce and SEV), and participation in economic forums. By clearly communicating its positions and policies while considering a range of perspectives, Bally's Intralot promotes transparency and builds trust.

Affected community engagement is an ongoing process, with regular interactions taking place through structured initiatives and continuous communication. The Group actively seeks feedback to refine its sustainability efforts and business practices. **[S3-2 21 b, AR 15]**

The Group Chief Operating Officer (COO), who also serves as a Chief Sustainability Officer is responsible for overseeing engagement with affected communities, ensuring that the outcomes align with Bally's Intralot's approach. This role ensures that the Group's sustainability strategy and corporate objectives incorporate ESG practices and adhere to regulatory requirements. Additionally, the Chief Sustainability Officer actively engages with stakeholders to ensure strategic alignment and that community insights are effectively integrated into decision-making. **[S3-2 21 c, AR 14, AR 15]**

The effectiveness of this engagement is assessed through the analysis of survey participation rates, the quality and relevance of feedback received, and the extent to which stakeholder input confirms or challenges the identified material topics. The results of the engagement are incorporated into the validation of the DMA outcomes and may lead to refinements in the company's sustainability priorities and actions. **[S3-2 21 d]**

Processes to remediate negative impacts & channels for affected communities to raise concerns [S3-3]

Channels to raise concern

Bally's Intralot has established structured processes to ensure that affected stakeholders have access to effective channels for raising concerns and seeking appropriate remedies. These mechanisms are designed to be transparent, accessible, and responsive to the needs of those impacted.

To facilitate open communication, Bally's Intralot provides dedicated internal reporting channels, including direct contact with responsible Group representatives, as well as an online reporting form available on the Group's website. These channels allow affected communities to voice concerns securely and confidentially. The Group ensures that these mechanisms are well-publicized and easily accessible to all relevant stakeholders, including vulnerable groups that may be disproportionately affected.

Upon receiving a concern, Bally's Intralot follows a structured assessment and resolution process. Each case is evaluated based on its severity and potential impact, with a clear framework in place for implementing corrective measures. The effectiveness of these measures is regularly reviewed to ensure that they provide meaningful relief and prevent recurrence. This review process includes direct feedback from affected stakeholders, who are actively involved in assessing the adequacy of the remediation provided.

Bally's Intralot also works with its business partners to promote the availability of such grievance mechanisms throughout its supply chain and broader business ecosystem. By encouraging transparency and accountability beyond its immediate operations, the Group aims to mitigate risks and enhance corporate responsibility across all its business relationships.

To track and monitor the concerns raised, Bally's Intralot maintains detailed records of reported issues, the actions taken, and the outcomes achieved. Evaluations, stakeholder engagement sessions, and internal audits help assess the effectiveness of these mechanisms. The Group is committed to continuous improvement, ensuring that its processes remain aligned with best practices and evolving affected communities expectations. Bally's Intralot facilitates engagement through structured surveys designed to capture both quantitative and qualitative stakeholder insights. These surveys help assess the relevance of sustainability topics and gather direct feedback from key business relationships, including local communities.

By incorporating stakeholder feedback into decision-making, Bally's Intralot enhances transparency, builds trust, and promotes shared responsibility in tackling sustainability challenges. This engagement process reflects the Group's commitment to ongoing dialogue, responsible business practices, and long-term collaboration with stakeholders. A key priority for Bally's Intralot is ensuring that affected communities are aware of and have confidence in these engagement channels. To achieve this, the Group actively seeks feedback to assess trust in its reporting and remediation processes. **[S3-3 27 a, AR 17, AR 22] [S3-3 27 b, AR 18] [S3-3 27 c] [S3-3 28, AR 23]**

For more information on policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place, please refer to section "*Corporate culture and Business conduct policies [G1-1]*". **[S3-3 28, AR 23] [S3-3 29]**

Actions [S3-4]

Actions

[S3-4 31]

Bally's Intralot actively fosters economic growth and workforce development by creating employment opportunities across its global markets and investing in the professional growth of its employees. The Group places particular emphasis on supporting youth employability through targeted initiatives such as upskilling and training programs, scholarships, graduate programs, and career days, which provide young professionals with practical industry experience and exposure to real-world career opportunities. These programs not only equip participants with valuable skills but also strengthen the Group's talent pipeline, ensuring a sustainable supply of skilled professionals to support its long-term business objectives and contribute to local economic development.

Bally's Intralot is committed to supporting its neighboring communities through a range of initiatives, channeling the value it gains back into societal benefits. As a global organization, Bally's Intralot considers both national and local communities, implementing various programs to aid them under the key pillars of Education and Sports.

Additionally, Bally's Intralot focuses on supporting underprivileged individuals, particularly children, through initiatives in partnership with NGOs and foundations. The Group also offers volunteering opportunities and employment programs to both national and local communities, such as blood donations, and has financial involvement in various community events, which showcase Bally's Intralot's dedication to creating a positive impact and a better future for society.

Bally's Intralot promotes local entrepreneurship by creating networks between universities and businesses and offering scholarships to students, providing opportunities for young people. The Group has integrated its business model with ongoing volunteering efforts and sports events, further reinforcing its community commitment. **[S3-4 32 c, AR 37]**

Currently, Bally's Intralot does not have a formal system in place to track and assess the effectiveness of its actions or initiatives in delivering outcomes for affected communities. Beneficiaries often express their appreciation and the positive impact of these initiatives through formal letters of gratitude. The Group recognizes the importance of systematically evaluating the impact of its activities and is exploring ways to develop and implement effective tracking and assessment mechanisms in the future. **[S3-4 32 d, AR 31, AR 32, AR 33]**

Bally's Intralot actively pursues opportunities to support affected communities by encouraging employee participation in societal initiatives and directly contributing to programs that promote well-being. Through voluntary efforts such as blood donations and charity races, employees are empowered to make a tangible impact. Additionally, the Group provides financial support and engages in initiatives that promote health, sustainability, and social welfare. These actions not only strengthen Bally's Intralot's commitment to corporate social responsibility but also create meaningful benefits for affected communities, reinforcing its dedication to fostering positive change and a better future for society. **[S3-4 34 b]**

During the reporting year, the Group validated its DMA to confirm the material impacts related to affected communities, with the results reviewed and approved by top management. The management of these impacts is currently embedded within existing organizational functions. The Human Resources Department supports internal communication and awareness, while the Corporate Affairs Department manages external communication and stakeholder engagement.

The resources required for managing these impacts are limited and do not represent a significant portion of the Group's overall operations. Consequently, they are integrated within existing operational structures and are not separately recorded or tracked.

Following the acquisition of Bally's, the Group is further strengthening its approach and plans to develop a more structured strategic plan during 2026, aligning identified material impacts with specific actions and corresponding budget allocations to enable more systematic management and monitoring. **[S3-4 38]**

Mitigation actions

Bally's Intralot's actions, as described, aim to prevent material negative impacts on affected communities by creating a positive, sustainable presence in the areas it operates. Here's how these actions work toward minimizing negative effects:

Community Investment and Social Impact: Bally's Intralot reinvests the value it generates into society through initiatives such as employee volunteering, blood donation drives, career fairs, and more. This ensures that the Group's activities contribute directly to the well-being of local and national communities. By focusing on long-term community improvements, these actions can mitigate the risk of exploitation or harm that might arise from business activities.

Support for Underprivileged Groups: The Group's focus on supporting underprivileged individuals, through partnerships with NGOs and foundations helps address inequalities and creates opportunities for vulnerable groups. This approach can reduce poverty and social marginalization, preventing negative impacts like greater inequality or social instability.

Job Creation and Economic Opportunity: Employment programs contribute to local economies by offering job opportunities, which reduce unemployment and the associated social problems. By promoting local entrepreneurship, offering scholarships and creating networks between universities and businesses, Bally's Intralot stimulates innovation, economic development, and social mobility, further preventing financial difficulties. **[S3-4 32 a, AR 28, AR 29, AR 36]**

Bally's Intralot has not identified any negative material impacts or risks related to affected communities in 2025. **[S3-4 32 b] [S3-4 33 a, AR 26] [S3-4 33 b] [S3-4 33 c] [S3-4 34 a, AR 38, AR 39, AR 40, AR 42]**

Human right incidents

There were no reported human rights incidents connected to affected communities in 2025 for Bally's Intralot. **[S3-4 36]**

Metrics and targets

Targets [S3-5]

Targets

Bally's Intralot has not yet established specific targets for managing its material impacts, risks, and opportunities. Consequently, the Group has not developed a structured monitoring system for these key performance indicators (KPIs). However, recognizing the importance of effective oversight, Bally's Intralot is in the process of designing and implementing a comprehensive framework. This system, which will be introduced in the coming years, aims to enhance transparency, track progress, and ensure continuous improvement in managing material sustainability factors. **[ESRS 2 81]**

Consumers and End Users [S4]

Strategy

Material impacts, risks and opportunities [S4.SBM-3]

Through its global footprint, leading position as a global provider of lottery solutions and digital gaming technology and commitment to operating exclusively in regulated markets, Bally's Intralot seeks to shape the future of responsible and transparent gaming, delivering sustainable value to lottery and gaming operators, players and communities. The Group's business model, centered on the digital transformation of Lottery and Gaming operators through the development, delivery and operation of technology platforms and services, is directly connected to impacts on consumers and end-users, including risks and opportunities arising from these impacts.

The identification of actual and potential impacts, risks and opportunities, through the DMA, informs the Group's strategic priorities, including the integration of player-protection and responsible gaming safeguards across digital and retail channels, the continuous enhancement of platform performance, security and transparency, the development of accessible digital gaming solutions supporting both retail and online offerings, and the reinforcement of responsible gaming measures within product design and operations. **[SBM-3 9 a, b]**

Types of consumers primarily consist of licensed lottery and gaming operators who rely on the Group's technology, information systems and platform integrity to deliver regulated gaming services. End-users consist of adult players participating in lottery and online gaming activities through platforms and solutions supported by Bally's Intralot. **[SBM-3 10] [SBM-3 12, AR 8]**

Positive impacts to consumers and end-users

The Group's material positive impacts on consumers and end-users arise primarily from the design and operation of its gaming platforms and support services in regulated markets. Through the integration of responsible gaming safeguards within its systems, including player-protection monitoring tools and clear guidelines, Bally's Intralot contributes to safer and more controlled entertainment experiences for adult players.

In addition, the Group's emphasis on system integrity, reliability and transparency generates positive impact by fostering fair and trustworthy gaming environments. The availability of accurate and accessible information, the provision of responsive technical support, and the maintenance of robust and secure gaming systems enable informed participation and reduce operational friction and disputes. These features benefit both individual players and operator clients who depend on the consistency and credibility of gaming operations.

The development of accessible gaming solutions further contributes to social inclusion by enabling participation by individuals of varying abilities. This commitment to accessibility aims at ensuring that people of all abilities can participate in and enjoy gaming experiences on equal terms, reinforcing the dedication of Bally's Intralot to diversity and inclusion in the gaming industry. **[SBM-3 10 c]**

Negative impacts to consumers and end-users

Material impacts may arise in connection with the use of lottery products and services, particularly in relation to player protection or potential risk of excessive participation inherent in repetitive gaming activities, which may negatively affect players' personal safety and well-being. Certain users may be particularly vulnerable to negative impacts, including individuals at risk of excessive gambling behavior or financially vulnerable persons. Users are therefore dependent on accurate, transparent and accessible information regarding game rules, conditions and responsible gaming measures in order to make informed decisions and avoid potentially harmful use of gaming services. Bally's Intralot offers within its product portfolio a wide range of responsible gaming features such as age verification, tools for self-exclusion, cool-offs etc., to enhance player protection.

Based on the DMA conducted for the reporting period, no material impacts were identified in relation to rights to privacy, data protection, freedom of expression or non-discrimination of consumers or end-users. Additionally, no impacts linked to isolated incidents or specific product defects were identified. **[SBM-3 10 a (i) – (iv), b] [SBM-3 11]**

Financial risks related to consumers and end-users

Through its DMA Bally's Intralot identifies that the inherent risk of excessive participation associated with gaming activities could expose the Group to reputational and regulatory risks. Gambling addiction, as a structural characteristic of the industry, can lead to increased regulatory scrutiny, stricter compliance requirements, financial penalties or license restrictions in the event of non-compliance with responsible gaming standards. Such developments could result in direct financial losses, increased compliance and monitoring costs, potential litigation exposure and erosion of stakeholder trust, thereby affecting long-term revenue generation.

Financial opportunities related to consumers and end-users

By specializing in versatile authentication protocols, Bally's Intralot enhances secure verification across industries, ensuring trust and protection against unauthorized access and breaches. This benefits businesses and customers worldwide, particularly in regions with strict security regulations, while it strengthens the Group's competitive positioning in regulated markets, supports long-term contractual relationships with operators and public authorities, and contributes to revenue stability.

Additionally, the Group recognizes that effective promotion of responsible gaming and robust player-protection measures can create financial opportunities, strengthening customer and player trust and reinforcing its reputation as a responsible and compliant technology provider. Enhanced trust and transparency may contribute to increased customer retention, stronger engagement levels and more stable long-term participation within regulated environments.

Impact, risk and opportunity management

Policies [S4-1]

Bally's Intralot is committed to fostering a safe, transparent, and supportive gaming environment that prioritizes sustainable business practices and player well-being. The Group is undertaking a policy alignment process to harmonize Responsible Gaming standards across all operations.

Responsible Gaming policy

In 2025, Bally's Intralot S.A. developed a Responsible Gaming policy (RG policy), reflecting its unwavering commitment to player protection, the promotion of positive play, and the prevention of gambling-related harm. Policy principles are built on a robust program designed to safeguard all players globally, promote informed choices and Positive Play and foster a culture of accountability across all levels of the organization. The policy applies to all employees, suppliers, partners, contractors and internal consultants of Bally's Intralot S.A. and its subsidiaries and is fully aligned with international best practices and standards developed in collaboration with long-standing partnerships with Lottery and Gaming Associations and regulatory authorities.

The Policy incorporates a Stakeholder Engagement principle, under which the Group works closely with internal stakeholders, regulators, partners and treatment organizations to align responsible gaming practices and promote safer gaming environments. This collaborative approach supports continuous improvement of player protection mechanisms and alignment with regulatory expectations. In relation to prevention and mitigation of potential adverse impacts, the RG Policy includes principles on Behavioral Monitoring and Ethical AI Use. The Group enhances its responsible gaming tools through behavioral analytics that assist operators in identifying early signs of risky gambling behavior, enabling timely intervention measures within regulated environments.

In addition, Bally's International Interactive Group maintains a Responsible Gaming policy governing its i-gaming activities. The policy establishes a preventive and protective framework aimed at mitigating gambling-related harm and promoting informed and responsible participation. Its commitments will be progressively aligned with the Group's broader responsible gaming framework.

Commitments related to the rights and well-being of consumers and end-users are embedded in the Group's Responsible Gaming (RG) Policies. While the Group does not maintain a standalone Human Rights Policy, the RG Policies incorporate commitments relevant to consumers and end-users, including respect for player safety, the provision of transparent and accurate information, ethical advertising and marketing communications, the responsible use of artificial intelligence, and ongoing engagement with relevant stakeholders. **[S4-1 15] [S4-1 17, AR 11] [S4-1 16 a, b, c]**

For more information regarding policies and ESRS 2 MDR-P requirements, please refer to section "*Policies Overview*".

Processes for engaging with consumers and end-users about impacts [S4-2]

Engagement with lottery and gaming operators

Bally's Intralot's customers include licensed lottery and gaming operators as well as users of online gaming and betting platforms. The company tailors its engagement approach, including the type and frequency of communication, to the characteristics and needs of each customer rather than applying a single standardized process. For business-to-business (B2B) customers, dedicated representatives from the company's workforce are assigned to each client as primary contact persons throughout the project and operational relationship, as reflected in the company's organizational structure and client governance arrangements. Communication and coordination with clients take place through established channels, including email correspondence, online and in-person meetings, and operational coordination mechanisms, such as the establishment of dedicated working groups and support teams, enabling ongoing dialogue and the effective addressing of client needs and requirements.

Bally's Intralot highly values its customers' perspectives, recognizing them as essential in shaping its business practices and ensuring responsible operations. Meaningful engagement with customers is a cornerstone of the Group's approach to identifying, managing, and mitigating actual or potential impacts. This includes actively listening to customer feedback, addressing concerns, and adapting its strategies accordingly. **[S4-2 20 a] [S4-2 20 b, AR 16]**

The Group Chief Commercial Officer (CCO) holds the most senior role with operational responsibility for ensuring engagement with licensed lottery and gaming operators. This responsibility is further delegated to subsidiaries' General Managers or Chief Commercial Officers (CCOs), who oversee engagement at the regional level. These roles ensure that feedback from stakeholders informs approach and decision-making processes of Bally's Intralot. **[S4-2 20 c]**

Bally's Intralot also ensures effective customer engagement within its subsidiaries' entities. This approach ensures that overseeing cross-functional teams or departments that handle customer interactions, such as customer service, marketing, and product development. Entities are responsible for implementing strategies to engage customers through various touchpoints. The structure also includes processes to capture, analyze, and report customer insights and feedback, which are then used to inform the Group's approach. This data is shared with relevant departments to improve products, services, and customer experiences. Senior representatives ensure that the results of customer engagement directly influence decision-making, helping to align the Group's strategies with customer needs and expectations. This feedback-driven model is a key assessment tool of the effectiveness of customer engagement which contributes to the Group's responsive and customer-centric approach. **[S4-2 20 d]**

Engagement with online gaming and betting platform users

The Group is also committed to engaging with stakeholders including players, individuals, groups, or organizations that are affected or potentially affected by its operations. Within Bally's International Interactive, engagement with players occurs directly through its digital platforms. As the Group continues the integration of Bally's International Interactive operations, player engagement practices relating to these activities will be further assessed and progressively reflected in future Group disclosures. **[S4-2 22]**

Processes to remediate negative impacts and channels for consumers and end-users to raise concerns [S4-3]

Stakeholder engagement is essential for identifying and addressing potential negative impacts on customers or players. By leveraging customer feedback and various communication channels, the Group can proactively respond to concerns and develop effective solutions to mitigate any adverse impacts. The Commercial Devision including Marketing Services and Customer Operations, Sales and Business Development departments along with Corporate Affairs department, play a key role in this process by collecting feedback from external stakeholders such as customers, end-users and consumers and coordinating with the relevant departments to ensure that appropriate actions are taken, reinforcing the Group's commitment to continuous improvement and customer satisfaction.

The Group also maintains a grievance and reporting mechanism that allows stakeholders, including customers and end-users, to raise reports or complaints related to misconduct, non-compliance, or operational concerns. This mechanism can be used either anonymously or by name and is accessible via email, postal mail, or an online form, available on the company's corporate website. For certain customers, structured communication channels such as the ICMA Change Request process - a formal mechanism for submitting, reviewing, and managing system modifications and operational improvement requests - are used to allow licensed operators to communicate technical needs and operational concerns that may influence service delivery and platform performance. **[S4-3 25 b, AR 19]**

Though the Whistleblowing policy, individuals are protected from retaliation for raising such concerns, ensuring that they can report issues without fear of retribution. For more information regarding the Whistleblowing policy, please refer to section "*Corporate culture and Business conduct policies [G1-1]*". **[S4-3 26, AR 23]**

The Group's approach to addressing potential adverse impacts on players is primarily preventive and implemented through the design and operation of responsible gaming functionalities within its technology solutions. Where potential harm is identified through behavioral monitoring tools, intervention measures are implemented by licensed operators in accordance with applicable regulatory frameworks.

Actions [S4-4]

Bally's Intralot has implemented a structured approach to safeguard customer trust, data security, responsible gaming, and social inclusion by investing in technology, compliance, customer support, training, and accessibility initiatives. As the integration and alignment of the recently acquired Bally's International Interactive operations progresses, additional actions addressing impacts related to i-gaming activities will be further assessed and progressively reflected in future reporting cycles. The Group's key actions and allocated resources currently include:

Responsible Gaming and Player Protection

Bally's Intralot prioritizes the integration of responsible gaming safeguards into the design and operation of its technology solutions and online platforms. While safety measures aim to prevent excessive gaming, the Group acknowledges its link to gambling addiction and remains committed to ensuring a safe gaming environment. The Group embeds player protection functionalities within its platforms, including self-exclusion options, budget-setting tools and behavioral monitoring capabilities that support early identification of potentially risky gaming patterns.

The Group promotes responsible gaming through targeted in-platform messaging and awareness initiatives aimed at encouraging informed and controlled participation. Resources are allocated to responsible gaming training programs, continuous monitoring of gaming activity, and the enhancement of player protection features across products and services. **[S4-4 37]**

The Group also aligns its responsible gaming framework with international standards and regulatory requirements and collaborates with regulators, consumer protection organizations and responsible gaming stakeholders to strengthen preventive safeguards and improve operational practices. To strengthen its commitment, Bally's Intralot invests in research, responsible gaming initiatives, and collaborative efforts with industry regulators to refine and improve safety measures. Moreover, processes to identify actions needed in response potential negative impact on players, are available in section "*Processes to remediate negative impacts and channels for consumers and end-users to raise concerns [S4-3]*". **[S4-4 31 a, AR 25, 26] [S4-4 32 a, b]**

Through these measures, as well as by aligning its responsible gaming policies with global best practices and regulatory requirements, Bally's Intralot seeks to mitigate the risk of gambling-related harm and reduce associated business risks, including potential regulatory scrutiny, financial penalties, reputational damage and impacts on stakeholder trust and long-term business sustainability. **[S4-4 33 a, AR 37, AR 38, AR 40] [S4-4 34, AR 29]**

Accessible Gaming and Inclusive User Experience

Bally's Intralot supports product accessibility for individuals with disabilities by developing inclusive customer facing product solutions such as Vending Machines and Self-Service Terminals with adaptive features. These efforts foster social equity and inclusiveness, ensuring that all players can participate on equal terms. The Group dedicates resources to accessibility enhancements, user-friendly interface design, and ongoing testing to improve inclusivity in its gaming platforms. **[S4-4 31 c] [S4-4 37]**

System Reliability and Security

Bally's Intralot implements technology and operational measures that ensure the integrity, security and reliability of its platforms and data. The Group deploys secure authentication mechanisms, encryption protocols and advanced cybersecurity infrastructure to protect system access and maintain the integrity of gaming transactions and information provided to operators and players. These measures are supported by ongoing investments in secure platform development, real-time monitoring systems and specialised information security technologies.

The Group maintains comprehensive data protection and information security practices aligned with applicable regulatory requirements and recognized international standards, supported by dedicated compliance resources and staff training programs. In addition, a 24/7 Service Desk provides continuous technical support and incident management, enabling timely resolution of system issues and supporting uninterrupted, reliable service delivery. The Service Desk, aligned with ISO 20000:2018 regulations, serves as a central point of contact for IT and application support. To maintain this service, Bally's Intralot allocates resources to round-the-clock operations, skilled IT support teams, and advanced customer service tools. **[S4-4 31 c]**

These actions strengthen customer and partner confidence in the Group's technology solutions and support operational stability in diverse regulatory environments, pursuing a financial opportunity. **[S4-4 33 b, AR 37, AR 38, AR 40]**

Tracking the effectiveness of actions

Bally's Intralot actively engages with its stakeholders through a variety of communication channels, ensuring open and ongoing dialogue. To further enhance its customer relationships and assess the effectiveness of its interactions, the Group is currently exploring the development of a comprehensive customer survey. This survey will be designed to gather valuable feedback from customers, enabling Bally's Intralot to better understand their experiences, identify areas for improvement, and refine its approach to customer engagement. **[S4-4 31 d, AR 30, AR 31, AR 32]**

Metrics and targets

Targets [S4-5]

Bally's Intralot has not yet established time-bound and outcome-oriented targets for managing its material impacts, risks, and opportunities on consumers and end-users. However, the Group is committed to establishing clear KPIs and monitoring mechanisms to assess the effectiveness of its policies and activities. This process is set to be implemented in the coming years, with concrete steps planned for future reporting cycles. **[MDR-T 81 b]**

GOVERNANCE

Business Conduct [G1]

Governance

The role of the administrative, supervisory and management bodies [GOV-1]

Bally's Intralot S.A. ("Bally's Intralot") is committed to modern principles of Corporate Governance, a system of laws, rules, procedures and sound approaches by which corporations are managed and controlled, in accordance with applicable Greek legislation and international best practices. Bally's Intralot has adopted voluntarily the Hellenic Corporate Governance Code-HCGC, issued by the Hellenic Corporate Governance Council-HCGC (June 2021). Furthermore, Bally's Intralot S.A. has adopted a detailed Internal Regulation, in accordance with article 14 par. 2 of Law 4706/2020, that defines the organizational structure, the roles of the organizational units, the standing committees of the Company, as well as their responsibilities. In the context of the Group's recent expansion following acquisition of the International Interactive business of Bally's which was completed during the reporting period (the "Transaction"), the Internal Regulation is subject to further review and progressive alignment to ensure consistent application across the expanded Group structure.

The Board of Directors (BoD) and the established committees at Bally's Intralot oversee the processes involved in maintaining and upholding the Group's business conduct practices. Following the Transaction which was completed during the reporting period, this oversight has been extended to the newly acquired entities, which are being progressively integrated into Bally's Intralot Group's governance framework. The Group is currently developing methods for tracking the implementation and effectiveness of governance policies and actions across the expanded organizational structure and will proceed with the necessary adjustments and updates to its policies and procedures related to corporate governance, to reflect this new structure.

The BoD is responsible for strategic decision-making, managing corporate affairs, and guiding the Group's new long-term strategy, ensuring that stakeholder relationships are appropriately considered in decision-making processes as a core element of responsible business conduct. The BoD approves and reviews the regulations and policies governing responsible operations, sets standards for ethical behavior and oversees their consistent application, including throughout the integration of newly acquired operations.

The members of the BoD, while having the authority to approve policies and procedures related to organizational and operational matters, work within the framework established by the committees to maintain a high standard of business conduct. Collectively, the committees support the oversight of ethical practices, effective risk management and the alignment of operations with the Group's strategic objectives and values across all entities: The Audit Committee strengthens accountability through monitoring internal controls, quality assurance and risk management system, financial and sustainability reporting and compliance. The Remuneration and BoD Nominations Committee shortlists candidates for leadership roles, underlining expertise among others and ensures fair and transparent compensation practices in accordance with Bally's Intralot's policy. These bodies ensure that business conduct reflects the Group's goals, values, and commitment to long-term sustainability.

The expertise of the administrative, management and supervisory bodies on business conduct matters is ensured through a robust Suitability Policy, which was revised and approved by the Ordinary General Meeting of Shareholders on 28 August 2025. The Suitability Policy of Bally's Intralot is in line with the applicable provisions of Greek law on corporate governance and the directives of the Hellenic Capital Market Commission. Following the Transaction, the Suitability Policy may be subject to a further review and progressive alignment at Group level, ensuring consistent application across all subsidiaries. The Suitability Policy defines general principles and guidelines for the Remuneration and BoD Nominations Committee to select, evaluate and propose candidate members for election to the Board, as well as the criteria for the evaluation of the personal and collective suitability of BoD members. The Suitability Policy aims to ensure quality staffing, effective operation and fulfillment of the role of the Board of Directors, based on the overall strategy and medium- and long-term business objectives. This policy also ensures that the collective expertise of the BoD covers key areas such as technology, strategic management, financial reporting, auditing, and risk management. Diversity in expertise is essential for addressing complex business conduct matters and ensuring that the Group's operations align with its values and strategic objectives.

The Remuneration & BoD Nominations Committee assists the BoD in the performance of their duties, by designing remuneration policies and, implementing the Suitability Policy, finding suitable persons to be elected as members of the BoD and proposing candidates for election to the BoD. Detailed resumes of BoD members, showcasing their expertise, are publicly accessible on Bally's Intralot's website, alongside the Suitability Policy itself. For more information regarding the administrative, management and supervisory bodies, as well as their expertise, please refer to the Corporate Governance Statement. **[GOV-1 5 a] [GOV-1 5 b]**

Corporate culture and Business conduct policies [G1-1]

Bally's Intralot promotes a strong corporate culture and responsible business practices through a framework of clearly defined policies and procedures governing its activities. Among them lies the Code of Conduct, which underlines the Group's commitment to integrity, transparency and ethical conduct in all its activities. Other policies, such as the Whistleblowing Policy, the Anti-Corruption policy and the Anti-Money Laundering Policy, further support these commitments by addressing specific aspects of business conduct.

Together these policies and practices demonstrate Bally's Intralot's commitment to building trust and fostering strong relationships with stakeholders as well as promoting ethical behavior. The Group cultivates its corporate culture through a structured approach, encompassing policies focused on ethical conduct, transparency, employee engagement and integrity across its operations and value chain. Following the Transaction, the Group actively monitors processes to support the progressive integration of its expanded operations and is in the process of progressively updating and harmonizing its corporate governance policies, expanding their scope to newly acquired entities and further strengthening a coherent and consistent framework of corporate culture and ethical governance. These processes include the alignment of governance structures, and the evaluation of management practices across subsidiaries. The Group tracks policy adoption and feedback from internal communication channels to assess the effectiveness of integration efforts. Through this structured approach, the Group aims to promote a consistent corporate culture, strengthen collaboration across entities and reduce the likelihood of employee turnover, duplication of processes and increased integration or governance costs. Ongoing oversight by central functions and governance bodies supports the timely identification of gaps and the implementation of corrective actions, contributing to operational efficiency and a coherent organizational framework across the Group.

Corporate Governance Code

The Corporate Governance Code is a set of principles introducing self-regulation provisions, sometimes exceeding the mandatory provisions of the law. It is based on the acceptance and implementation of rules recorded as specific practices, which govern the administration, monitoring, and control of corporate functions, as well as relationships with shareholders and stakeholders (e.g., suppliers, customers, public administration). Additionally, it facilitates the achievement of goals and the management of emergent risks.

Through the principles of the Corporate Governance Code, the aim is to facilitate the application of the above principles, enhance the credibility of the Greek capital market, and improve the competitiveness of the businesses, aiming to increase transparency. A comprehensive corporate governance framework contributes to the mitigation of risks of non-compliance and potential fines, enhances brand reputation, and improves stakeholder trust. This proactive approach can lead to operational efficiencies, attract socially conscious investors to building trust in the business environment and can bridge the interests of businesses, citizens, and society in an effective and beneficial way.

Bally's Intralot has voluntarily adopted the Hellenic Corporate Governance Code 2021 which is available on the Group's corporate website.

Whistleblowing policy

In Bally's Intralot there are clearly defined mechanisms to identify, report and investigate concerns regarding unlawful behavior or breaches of its Code Conduct or any other violation according to the EU standards. In compliance with the Regulations, Codes, Policies and Procedures of Bally's Intralot Group, its shareholders, employees, clients, suppliers and any partners of the Group are encouraged to submit reports or complaints for incidents of illegal behavior, mismanagement, or severe misconduct -noncompliance with the regulations, policies and procedures of the Group. Any reports or complaints may be submitted, either anonymously or by name, through a dedicated e-mail, a letter or via an online form, following the Group's policies and procedures.

Bally's Intralot mandates that all employees and representatives maintain honesty and integrity in their duties, adhere to internal policies, and comply with all relevant laws and regulations. To support this, Bally's Intralot has established a Whistleblowing Corporate Policy. This policy encourages members of the BoD, management, employees, customers, suppliers, and partners to report criminal activities, suspected illegal conduct, and significant irregularities or violations of Group policies and procedures. The Whistleblowing Corporate Policy aims to foster an environment where individuals feel safe to raise concerns regarding suspected illegal or unethical conduct or practices or violations of Bally's Intralot's policies on a confidential and, if desired, anonymous basis. It also seeks to protect individuals from retaliation for raising such concerns, ensuring that they can report issues without fear of retribution. Furthermore, the policy establishes clear procedures for Bally's Intralot to receive, investigate, and address reported concerns, and to correct inappropriate conduct and actions.

To ensure that employees are well-informed about whistleblowing and ethical business conduct, Bally's Intralot provides structured training and continuous communication. New hires undergo classroom training on the Whistleblower Policy during their induction, while all staff members have access to e-learning modules that cover anti-corruption policies. Additionally, Bally's Intralot maintains ongoing awareness and compliance through regular email updates, newsletters, and policy communications, reinforcing the importance of whistleblower protections and reporting mechanisms. Due to the ongoing harmonization of the acquired subsidiaries, a consistent application of this dedicated training across all Bally's Intralot subsidiaries is expected to be achieved by the end of 2026.

Through its Whistleblowing Policy, Bally's Intralot promotes a culture of transparency and accountability. By safeguarding employees who report unethical or illegal activities, the Group enhances operational efficiency by addressing potential issues early and reducing risks. Reputationally, Bally's Intralot strengthens its image as a responsible and ethical organization, fostering greater trust with stakeholders, investors, and customers. Legally, it mitigates the risk of lawsuits or penalties related to non-compliance with regulations concerning corporate governance and ethical conduct.

Following the Transaction, the extension and active communication of the Policy across the expanded network of subsidiaries is being progressed as part of the Group's ongoing alignment and integration process and is expected to be achieved by the end of 2026. Any necessary updates to the policy will also be incorporated to reflect the broader organizational scope and ensure consistent application across all entities. **[G1-1 10 a] [G1-1 10 c]**

Anti-Corruption Policy

The Group has adopted an Anti-Corruption Policy, which sets out clear commitments and prohibitions applicable to its employees. The policy is publicly available on the corporate website and applies to the Group's operations. Following the Transaction, the extension and active communication of the policy across the expanded partner network is being addressed as part of the Group's ongoing alignment and integration process. To ensure swift action, the Group requires third parties to promptly certify their ongoing compliance with relevant laws whenever requested. Additionally, third parties must immediately report any pending or ongoing investigations related to bribery or corruption. This immediate reporting mechanism allows the Group to address potential issues without delay.

Independence in the investigation process is maintained through the formalization of all third-party relationships involving government officials via written contracts. These contracts include clauses that ensure adherence to anti-corruption laws. The Legal Department plays a crucial role in drafting and reviewing these agreements, providing independent oversight and helping to avoid conflicts of interest.

Objectivity is further supported by the Group's right to audit the books and records of third parties to ensure compliance with the terms of the agreement. This auditing process is conducted independently, focusing on the evidence provided by third parties. The requirement for detailed accounting of all payments made by third parties or their agents on behalf of the Group ensures transparency and supports an objective investigation.

Third parties are also required to cooperate fully with the Group by providing any necessary information to assure their integrity and reputation. This includes disclosing any background, history, or reputation that may be deemed unsuitable under industry standards. Such transparency ensures accountability and supports an objective investigation process.

If a regulatory agency informs the Group that its business with a third party jeopardizes its licensing or ability to participate in tenders or contracts, the agreement will be terminated unless a remedy is implemented within thirty calendar days, in accordance with the applicable contractual terms. This clause ensures that corrective actions are taken promptly to address any identified issues. **[G1-1 7] [G1-1 10 e]**

The Policy includes references to internationally recognized anti-corruption frameworks, including the United Nations Convention against Corruption, acknowledging their role in promoting global standards for integrity and transparency. However, the Policy does not explicitly state that it has been formally designed to ensure full alignment with, or direct adoption of, the provisions of the Convention. **[G1-1 10 b]**

New Employee Training on Business Ethics

Bally's Intralot is committed to designing, implementing, evaluating, and continuously improving its employee training programs, taking into account the ongoing integration and harmonization process following the Transaction, in collaboration with the People Development Department and the Responsible Gaming Committee. The training program for employees at Bally's Intralot focuses on Responsible Gaming practices and aims to ensure that they maintain the highest possible standards.

As part of their induction, new employees within the Group's existing operations undergo a comprehensive course on Responsible Gaming to understand its principles, policies, and practices. This initial training is crucial for embedding the core values of honesty and integrity from the outset.

To enhance general employee awareness, Bally's Intralot provides all employees, across the core operating entities with a Responsible Gaming Quick Reference Card, informative emails highlighting the importance of Responsible Gaming, access to relevant materials including a leaflet on the corporate intranet, and a detailed e-learning course on Responsible Gaming.

Additionally, role-specific training is conducted annually for employees in key departments such as Customer Experience and Human Resources where applicable. This specialized training ensures that these employees remain well-informed and understand the significance of Responsible Gaming in their specific roles.

The training programs developed through this partnership focus on raising awareness, dispelling myths, and familiarizing employees with Responsible Gaming practices. To ensure the effectiveness of the training, Bally's Intralot also includes assessments as part of its established training framework to test employees' knowledge and understanding of the material covered.

The training content will be reviewed and updated where necessary to reflect the broader organizational scope after the Transaction, and will be implemented in a harmonized manner across all newly integrated entities to ensure consistent understanding and application of the Group's ethical standards. **[G1-1 9, AR 1] [G1-1 10 g]**

Corporate Mechanisms at Risk

While compliance with the Anti-Corruption Policy is mandatory for all employees, certain roles within Bally's Intralot are particularly vulnerable to risks associated with corruption and bribery. BoD members, senior management, and employees operating in high-risk departments (e.g. traders) and in high-risk countries are especially susceptible, especially when they engage with government officials. These individuals are crucial in maintaining the integrity and ethical standards of the Group, as their positions often expose them to corruption pressures.

Procedures to investigate business conduct incidents

Beyond the procedures to follow-up on reports by whistleblowers in accordance with the applicable law and the Whistleblowing Policy, Bally's Intralot also has procedures in place to investigate business conduct incidents, including incidents of corruption and bribery, in a timely, independent and objective manner, taking into account the Group's operating structure and the ongoing integration process following the recent acquisition. It is also worth mentioning that according to Bally's Intralot S.A.'s Summary of Internal Regulation, the Company has adopted a Regulatory Compliance System for identifying, addressing, preventing and monitoring regulatory compliance issues. The Regulatory Compliance System applies to the Company's core operations and may be aligned and extended within 2026, as appropriate, across the expanded Group following the Transaction. The main mission of the Regulatory Compliance System is to establish and implement appropriate and updated policies and procedures for achieving compliance by assessing the complexity and nature of the Company's activities in the existing operating model, and, where applicable, in the context of newly integrated activities and entities, as well as when designing new activities and products, and when forming third party relationships, among others. **[G1-1 10 e]**

Management of relationships with suppliers [G1-2]

Bally's Intralot is dedicated to fostering responsible procurement by implementing thorough policies and procedures to evaluate and oversee its suppliers. During the current reporting period, following the acquisition of Bally's by INTRALOT, certain practices and controls are in a process of gradual alignment at Group level. The Group diligently identifies potential risks and areas for improvement within its supply chain, working closely with suppliers to adopt best practices and sustainability initiatives. Bally's Intralot also motivates its suppliers to integrate responsible procurement practices into their own operations. To further its commitment to sustainability, where applicable, Bally's Intralot sources environmentally friendly products and services, such as renewable energy, sustainable packaging, and energy-efficient equipment, thereby reducing the environmental footprint of its supply chain. The Group adheres to the Restriction of Hazardous Substances (RoHS) Directive 2002/95/EC for all terminals and requires European suppliers to comply with the Waste Electrical and Electronic Equipment (WEEE) Directive 2002/96/EC. **[G1-2 15 a, AR 2, AR 3]**

Supplier Selection

Bally's Intralot employs standardized procedures for supplier collaborations and purchasing processes across its entire product chain. These procedures are being progressively harmonized across the Group and include a detailed procurement policy that outlines step-by-step procedures, supplier requirements, and necessary documentation to ensure fairness and compliance. Audits of procurement processes verify that the Group selects the most qualified vendors and service providers. Additionally, a non-discrimination policy during the procurement process ensures that supplier selection is based solely on financial and technical evaluation, irrespective of race, color, gender, sexual orientation, religion, disability, age, ancestry, or national or ethnic origin, in line with Bally's Intralot's Procurement Policy. By following these procedures, Bally's Intralot ensures that its procurement practices are transparent, responsible, and compliant with relevant laws and regulations. In addition, by including local suppliers in the bidding process alongside international ones, the Group aims to support the local economy and promote domestic business growth, encouraging economic sustainability.

Procurement Policy

Bally's Intralot's current Procurement Policy does not yet incorporate specific ESG criteria for supplier evaluation at Group level, though the Group recognizes the importance of integrating such measures. While general assessments of key social and financial factors are performed, there is no dedicated focus on ESG performance. This gap could impede progress towards environmental sustainability and social justice. Efforts are currently underway to incorporate ESG criteria into the Policy.

Following the Transaction, the extension and active communication of the Policy across the expanded network of subsidiaries is being progressed as part of the Group's ongoing alignment and integration process and is expected to be achieved by the end of 2026. Any necessary updates to the policy will also be incorporated to reflect the broader organizational scope and ensure consistent application across all entities.

Supplier Performance Monitoring

To maintain the quality of its products and services, Bally's Intralot regularly monitors the performance of its suppliers. During the current reporting period, and following the acquisition of Bally's by INTRALOT, supplier performance monitoring practices are in a process of progressive alignment at Group level. This monitoring process includes financial and technical quality control assessments for each order. Subcontractor evaluations are based on specific criteria such as financial stability, technical capabilities, quality of deliverables, infrastructure deployment, system performance, and incident records from the Global Service Desk. Through these regular evaluations, Bally's Intralot ensures that its suppliers and subcontractors meet the Group's quality and performance standards, thereby delivering high-quality products and services to its customers. Where relevant and applicable, this approach reinforces Bally's Intralot's commitment to responsible and sustainable procurement practices and helps maintain the integrity and reputation of its supply chain. Additionally, Bally's Intralot conducts due diligence on suppliers' financial data. The identification of suppliers with actual or potential negative environmental, labour practices, human rights, or social impacts is incorporated into the supplier Know Your Customer (KYC) process. This integration ensures that the Group evaluates and addresses these risks within standard supplier assessment procedures. **[G1-2 15 b, AR 2, AR 3]**

Payments to Suppliers

At Bally's Intralot, payments to suppliers are governed by a formal Payment Policy, which sets out the procedures and timelines for payments to vendors, suppliers and employees, ensuring transparency, consistency and appropriate financial control across the Group's operations. According to the Policy, standard payment terms generally provide for 60 days or more for Greek vendors and 30 days or more for international vendors, unless otherwise approved. Operational departments are not authorized to negotiate alternative payment terms or establish special arrangements with suppliers and any deviations from the established procedures require prior written approval from the Group CFO, ensuring appropriate oversight.

The Policy also establishes defined payment schedules to ensure predictability and efficient processing. Payments to domestic suppliers are typically executed on the 5th and 20th of each month, while payments to international suppliers are processed on the 10th and 25th of each month. Down payments to suppliers are generally processed on a weekly basis, subject to the required approvals, while payments to customs authorities are made upon request where applicable. Following the recent expansion of the Group, payment practices will be progressively harmonized across subsidiaries to ensure consistent application of the Policy. Through these structured procedures, the Group aims to maintain fair, transparent and predictable payment practices, supporting reliable supplier relationships and contributing to the stability of its supply chain.

While the Payment Policy establishes standardized payment terms, there is no formal prioritization of specific supplier categories at Group level. Nevertheless, Bally's Intralot may informally provide operational flexibility for small and medium-sized enterprises (SMEs) by facilitating expedited payments upon request, where feasible and subject to internal approval procedures, recognizing the potential cash-flow constraints faced by smaller suppliers.

Although the Group has not adopted a dedicated policy specifically addressing the prevention of late payments, the implementation of structured payment procedures and the consistent application of established payment schedules support timely payment practices. This approach contributes to maintaining transparent relationships with suppliers, supports supply chain stability and reliability, and strengthens trust with business partners, including SMEs. **[G1-2 14, AR 2, AR 3]**

Prevention and detection of corruption and bribery [G1-3]

Bally's Intralot Anti-Corruption Regulation imposes strict restrictions on bribery and unfair practices. Anyone involved in acts of corruption is immediately removed from the Group, regardless of any criminal liabilities. The same principles apply with regard to the newly acquired entities following the Transaction.

Bally's Intralot is committed to thoroughly investigating all breaches of its Anti-Corruption Policy. Employees, officers, or directors who have concerns about possible bribery or corruption can report them to the Human Resources Department and the Internal Audit Unit, in line with the Bally's Intralot Group Code of Conduct as applicable. Reports can be made anonymously or with identification, and confidentiality is maintained in all cases. **[G1-3 18 a, AR 5, AR 6]**

In addition, Bally's Intralot has established and implements a Whistleblowing mechanism. Employees can report actual or potential incidents of corruption via a letter, a dedicated email address, or an online whistleblowing tool. These reports are sent to Bally's Intralot Chief Legal Counsel, who has also been appointed as Compliance Officer. The Whistleblowing Policy ensures the protection of employees who submit reports, preventing any retaliatory actions against them. Any such action is considered a violation of the Group's Code of Conduct and the Code of Corporate Governance.

Reports of potential breaches are received and initially assessed by the Compliance Officer in accordance with the Group's Whistleblowing Policy. Where the Compliance Officer is the subject of the report, or where the Reporting Individual is not comfortable reporting the Information on Breaches to the Compliance Officer, the matter may be reported to another designated officer. Investigations are conducted within the existing management structure, and the outcomes are reported to the relevant administrative, management, or supervisory bodies to ensure oversight, objectivity, and appropriate handling of the matter where necessary. As such, investigations are conducted within the existing management structure and are not structurally separate from the chain of management, although escalation mechanisms are provided to safeguard objectivity and appropriate handling of the matter. **[G1-3 18 b] [G1-3 18 c] (referenced in [G1-1 10 a, G1-1 10 c, G1-1 10 e])**

Anti-Corruption Policy

Bally's Intralot places a high value on honesty and integrity in all its operations, business dealings, and management practices. The Group is firmly committed to preventing and addressing corruption, ensuring full compliance with anti-corruption legislation. Bally’s Intralot's esteemed reputation is built not only on its products but also on these core values, which have led to the establishment of a robust Group Anti-Corruption Policy. This policy, which applies to all employees, outlines the Group's position on corruption, business transactions, procurement processes, gifts, and political donations. In line with the Group’s Code of Conduct, employees, officers and directors are encouraged to promptly report any concerns or suspicions related to bribery or corruption to the Human Resources Department and the Internal Audit Unit. Reports may be submitted either on a named or anonymous basis, with confidentiality safeguarded in all cases. The Group is committed to thoroughly reviewing and investigating all reported cases of potential breaches of Anti-Corruption Policy.

The parent company (Bally’s Intralot) is notably one of the few gaming companies certified with ISO 37001 for its Anti-Bribery Management System, which enhances transparency and combats bribery. The Group also ensures that its suppliers adhere to anti-corruption principles through comprehensive risk assessments before any business engagement.

The policy is accessible to employees via the Group intranet, with no reported incidents to date. Based on the Group’s current risk assessment, no functions have been identified as being at heightened risk of corruption. While no standalone training programs are currently in place, the Anti-Corruption Policy is communicated during employee induction and forms part of the broader ethical framework of the Group.

The implementation of anti-corruption and anti-bribery mechanisms significantly mitigates financial and reputational risks. The absence of recorded incidents further bolsters Bally’s Intralot's image as a transparent and trustworthy entity. Although expanding training programs may involve additional costs, these are likely to be outweighed by the long-term benefits of maintaining high ethical standards.

As part of the Group’s ongoing organizational alignment following recent corporate developments, the Policy is being progressively extended and actively communicated across the broader network of subsidiaries. The Anti-Corruption Policy is subject to periodic review and, where required, updates to reflect the expanded organizational scope, supporting its harmonized implementation across all entities and ensuring a consistent understanding and application of the Group’s ethical standards. **[G1-3 20] [G1-3 21 a] [G1-3 21 c]**

Anti-Money Laundering Policy

Bally's Intralot has put in place detailed guidelines to protect its global operations from being misused for money laundering. These guidelines aim to minimize the risk of the Group's products being involved in illegal financial activities, and adherence to these guidelines is mandatory for all employees.

To detect and prevent potential money laundering, Bally's Intralot uses stringent measures such as Know Your Customer (KYC) protocols, comprehensive due diligence, and ongoing monitoring of gambling activities. Bally's Intralot's entities are required to assess their exposure to money laundering risks by evaluating the ways in which their activities could potentially be involved in such practices. This assessment follows a structured approach whereby entities identify, analyze and understand relevant risks, including the nature of potential criminal activities, business vulnerabilities and the possible consequences. Based on this analysis, entities determine what constitutes a money laundering threat in their specific operating context and prioritize appropriate mitigation measures accordingly.

Since the Compliance Officer is responsible for the correct implementation of the Anti-Money Laundering Policy, informs without delay the Greek Anti-Money Laundering Authority for any report related to proceeds of criminal activity or terrorist financing and provides the Greek Anti-Money Laundering Authority and other public authorities, upon their request, all required information and evidence.

By operating with transparency and ethical standards, the Group actively shields its global operations from illicit financial misuse. This dedication not only upholds Bally's Intralot's integrity but also ensures that its services comply with the highest standards, thereby protecting its reputation and building trust with stakeholders.

Bally's Intralot provides comprehensive Anti-Bribery and Anti-Corruption training, as part of its broader compliance framework, to help employees recognize and mitigate risks associated with unethical practices. All new hires must complete an interactive Anti-Bribery and Anti-Corruption eCourse available on the Corporate eLearning Platform. This training covers key concepts such as defining bribery and corruption, understanding the implications of accepting gifts, and identifying high-risk scenarios. Employees validate their understanding through a quiz and receive a certificate and digital badge upon successful completion.

Specialized compliance training is offered to employees in high-risk roles, such as procurement, finance, and sales, covering due diligence processes, third-party risk management, and procedures for escalating suspected violations. Senior executives and key decision-makers also participate in refresher trainings and courses on regulatory compliance. However, the percentage of functions-at-risk covered by training programs has not been calculated. By embedding anti-corruption principles into its corporate culture, Bally's Intralot reinforces its commitment to integrity, protects its operations from legal and reputational risks, and strengthens trust with stakeholders, investors, and regulatory bodies.

Implementing these measures greatly reduces the risk of non-compliance with anti-money laundering laws, thereby avoiding potential fines and legal costs associated with regulatory violations. This approach secures financial stability and showcases the Group's strong commitment to ethical practices. Additionally, it can attract investors and stakeholders who value governance and compliance.

Following the Transaction and as part of the Group's ongoing organizational alignment, Anti-Money Laundering guidelines are under review and may be updated as necessary to reflect the expanded organizational scope. The Group aims to progressively harmonize Anti-Money Laundering guidelines and controls across all integrated entities, ensuring a consistent and risk-based approach, while remaining compliant with local regulatory requirements. **[G1-3 20] [G1-3 21 a] [G1-3 21 b] [G1-3 21 c]**

Metrics, targets, and actions

Bally's Intralot is committed to tracking the effectiveness of its policies and actions related to sustainability, even though it has not yet set measurable targets for managing its material sustainability impacts, risks, and opportunities. The Group employs various processes to monitor progress, including qualitative and quantitative indicators that assess the level of ambition and measure progress from a defined base period. Bally's Intralot is currently evaluating the necessity and feasibility of establishing specific targets and aims to define a timeframe for their implementation taking also into consideration the expanded organizational scope following the Transaction. **[ESRS 2 81]**

Confirmed incidents of corruption or bribery [G1-4]

During the reporting period, Bally's Intralot was not involved in any confirmed incidents of corruption or bribery, and no convictions, fines or penalties were imposed by courts or competent authorities for violations of applicable anti-corruption and anti-bribery legislation. Accordingly, no remediation actions were required in relation to breaches of relevant procedures or standards.

The Group maintains a zero-tolerance approach to corruption and bribery and has established policies, controls and reporting mechanisms designed to prevent, detect and address such incidents should they arise, supporting a culture of integrity and transparency across its operations.

[G1-4 24 a, b, AR 8] [G1-4 25]

Payment practices [G1-6]

Bally's Intralot is dedicated to ethical business practices, ensuring prompt payments to all suppliers, including small and medium-sized enterprises (SMEs) in accordance with agreed contractual terms and established financial procedures. Recognizing the importance of SMEs in the economic landscape, Bally's Intralot maintains timely payments to support their financial stability and growth. This practice helps to build reliable and efficient supply chains, fostering mutual trust and cooperation between Bally's Intralot and its suppliers.

Supplier payment metrics	ESRS Indicator	Unit	2025	2024
Average time the Group takes to pay an invoice from the date when the contractual or statutory term of payment starts to be calculated, in number of days	**[G1-6 33 a]**	Days	23.83[24]	9.9[25]
Percentage of the Group's payments aligned with the above standard terms	**[G1-6 33 b]**	%	**85.41**	**Not available**
Number of legal proceedings currently outstanding for late payments	**[G1-6 33 c]**	No.	0	0

[24] During the current reporting period, additional subsidiaries of Bally's Intralot Group provided data for the calculation of the indicator, resulting in a more comprehensive and representative consolidated figure at Group level.

[25] The average is calculated using internally generated data from each subsidiary, rather than a standardized procedure.

APPENDICES [IRO-2]

List of disclosure requirements

The tables below summarize all ESRS disclosure requirements from ESRS 2, along with relevant topical standards that have influenced the development of the Sustainability Statement. The disclosure requirements for topical standards E2, E3, E4, E5 and S2 are excluded, as they did not emerge as material topics of the Group, based on the current year's DMA for the reporting year.

These tables serve as a guide to identify information on specific disclosure requirements.

ESRS 2 General Requirements		Section
ESRS 2 BP-1	General basis for preparation of the sustainability statement	**About this report [BP-1]**
ESRS 2 BP-2	Disclosures in relation to specific circumstances	**Additional information [BP-2]**
ESRS 2 GOV-1	The role of the administrative, management and supervisory bodies	**The role of the BoD [GOV-1]**
ESRS 2 GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	**Oversight of sustainability matters [GOV-2]**
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	**Incentive Schemes [GOV-3]**
ESRS 2 GOV-4	Statement on sustainability due diligence	**Due diligence [GOV-4]**
ESRS 2 GOV-5	Risk management and internal controls over sustainability reporting	**Risk management and internal controls [GOV-5]**
ESRS 2 SBM-1	Strategy, business model and value chain	**Strategy, business model and value chain [SBM-1]**
ESRS 2 SBM-2	Interests and views of stakeholders	**Interests and views of stakeholders [SBM-2]**
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	**Material impacts, risks and opportunities [SBM-3]**
ESRS 2 IRO-1	Description of the process to identify and assess material impacts, risks, and opportunities	**Identification of material impact, risks and opportunities [IRO-1]**
ESRS 2 IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	**Appendices [IRO-2]**

ESRS 2 General Requirements		Section
ESRS 2, IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks, and opportunities	**Description of the processes to identify and assess material pollution-, water- and biodiversity-related impacts, risks, and opportunities [E2 IRO-1] [E3 IRO-1] [E4 IRO-1]**
ESRS 2, IRO-1	Description of the processes to identify and assess material water and marine resources-related impacts, risks, and opportunities	**Description of the processes to identify and assess material pollution-, water- and biodiversity-related impacts, risks, and opportunities [E2 IRO-1] [E3 IRO-1] [E4 IRO-1]**
ESRS 2, IRO-1	Description of the processes to identify and assess material biodiversity and ecosystem-related impacts, risks, and opportunities	**Description of the processes to identify and assess material pollution-, water- and biodiversity-related impacts, risks, and opportunities [E2 IRO-1] [E3 IRO-1] [E4 IRO-1]**
ESRS 2, IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks, and opportunities	**Description of the processes to identify and assess material resource use and circular economy-related impacts, risks, and opportunities [E5 IRO-1]**

ESRS E1 Climate Change		Section
ESRS 2, GOV-3	Integration of sustainability-related performance in incentive schemes	**Climate Change [E1] / Integration of sustainability-related performance in incentive schemes [E1.GOV-3]**
E1-1	Transition plan for climate change mitigation	**Climate Change [E1] / Transition plan for climate change [E1-1]**
ESRS 2, SBM-3	Material impacts, risks and opportunities, and their interaction with strategy and business model	**Climate Change [E1] / Material impacts, risks and opportunities [E1.SBM-3]**
ESRS 2, IRO-1	Description of the processes to identify and assess material climate-related impacts, risks, and opportunities	**Description of the processes to identify and assess material climate-related impacts, risks, and opportunities [E1 IRO-1]**
E1-2	Policies related to climate change mitigation and adaptation	**Climate Change [E1] / Policies [E1-2]**
E1-3	Actions and resources in relation to climate change policies	**Climate Change [E1] / Actions [E1-3]**
E1-4	Targets related to climate change mitigation and adaptation	**Climate Change [E1] / Targets [E1-4]**
E1-5	Energy consumption and mix	**Climate Change [E1] / Energy consumption and mix [E1-5]**
E1-6	Gross Scopes 1, 2, 3 and total GHG emissions	**Climate Change [E1] / Gross Scopes 1, 2, 3 and total GHG emissions [E1-6]**
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	*Phased-in*

ESRS S1 Own Workforce		Section/ report
ESRS 2, SBM-2	Interests and views of stakeholders	**Interests and views of stakeholders [SBM-2]**
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	**Own workforce [S1] / Material impacts, risks and opportunities [S1.SBM-3]**
S1-1	Policies related to own workforce	**Own workforce [S1] / Policies [S1-1]**
S1-2	Processes for engaging with own workers and workers' representatives about impacts	**Own workforce [S1] / Processes for engaging with own workforce and workers' representatives about impacts [S1-2]**
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	**Own workforce [S1] / Processes to remediate negative impacts and channels for own workforce to raise concerns [S1-3]**
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	**Own workforce [S1] / Actions [S1-4]**
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	**Own workforce [S1] / Targets [S1-5]**
S1-6	Characteristics of the undertaking's employees	**Own workforce [S1] / Characteristics of the undertaking's employees [S1-6]**
S1-7	Characteristics of non-employee workers in the undertaking's own workforce	**Own workforce [S1] / Characteristics of non-employee workers in the undertaking's own workforce [S1-7]**
S1-8	Collective bargaining coverage and social dialogue	**Own workforce [S1] / Collective bargaining coverage and social dialogue [S1-8]**
S1-9	Diversity metrics	**Own workforce [S1] / Diversity metrics [S1-9]**
S1-10	Adequate wages	**Own workforce [S1] / Adequate wages [S1-10]**
S1-11	Social Protection	**Own workforce [S1] / Social protection [S1-11]**
S1-12	Persons with disabilities	**Own workforce [S1] / Persons with disabilities [S1-12]**
S1-13	Training and skills development metrics	**Own workforce [S1] / Training and skills development metrics [S1-13]**
S1-14	Health and safety metrics	**Own workforce [S1] / Health and safety metrics [S1-14]**
S1-15	Work-life balance metrics	**Own workforce [S1] / Work-life balance metrics [S1-15]**
S1-16	Remuneration metrics (pay gap and total compensation)	**Own workforce [S1] / Compensation metrics (gender pay gap) [S1-16]**
S1-17	Incidents, complaints and severe human rights impacts	**Own workforce [S1] / Incidents, complaints and severe human rights impacts [S1-17]**

ESRS S3 Affected communities		Section/ report
ESRS 2, SBM-2	Interests and views of stakeholders	**Interests and views of stakeholders [SBM-2]**
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	**Affected communities [S3] / Material impacts, risks and opportunities [S3.SBM-3]**
S3-1	Policies related to affected communities	**Affected communities [S3] / Policies [S3-1]**
S3-2	Processes for engaging with affected communities about impacts	**Affected communities [S3] / Processes for engaging with affected communities about impacts [S3-2]**
S3-3	Processes to remediate negative impacts and channels for affected communities to raise concerns	**Affected communities [S3] / Processes to remediate negative impacts & channels for affected communities to raise concerns [S3-3]**
S3-4	Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	**Affected communities [S3] / Actions [S3-4]**
S3-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	**Affected communities [S3] / Targets [S3-5]**

ESRS S4 Consumers and end-users		Section/ report
ESRS 2, SBM-2	Interests and views of stakeholders	**Interests and views of stakeholders [SBM-2]**
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	**Consumers and end-users [S4] / Material impacts, risks and opportunities [S4.SBM-3]**
S4-1	Policies related to consumers and end-users	**Consumers and end-users [S4] / Policies [S4-1]**
S4-2	Processes for engaging with consumers and end-users about impacts	**Consumers and end-users [S4] / Processes for engaging with consumers and end-users about impacts [S4-2]**
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	**Consumers and end-users [S4] / Processes to remediate negative impacts and channels for consumers and end-users to raise concerns [S4-3]**
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	**Consumers and end-users [S4] / Actions [S4-4]**
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	**Consumers and end-users [S4] / Targets [S4-5]**

ESRS G1 Business Conduct		Section/ report
ESRS 2, GOV-1	The role of the administrative, supervisory and management bodies	**The role of the administrative, supervisory and management bodies [GOV-1]**
ESRS 2, IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	**Description of the processes to identify and assess material impacts, risks, and opportunities [G1 IRO-1]**
G1-1	Business conduct policies and corporate culture	**Business conduct [G1] / Corporate culture and Business conduct policies [G1-1]**
G1-2	Management of relationships with suppliers	**Business conduct [G1] / Management of relationships with suppliers [G1-2]**
G1-3	Prevention and detection of corruption and bribery	**Business conduct [G1] / Prevention and detection of corruption and bribery [G1-3]**
G1-4	Incidents of corruption or bribery	**Business conduct [G1] / Confirmed incidents of corruption or bribery [G1-4]**
G1-6	Payment practices	**Business conduct [G1] / Payment practices [G1-6]**

List of datapoints in cross-cutting and topical standards that derive from other EU legislation

The following table outlines all data points derived from other EU legislation, as described in Annex B of ESRS 2, indicating where these data points are located in the Sustainability Statement and highlighting those assessed as "not material". **[IRO-2 56]**

Disclosure Requirement	Data point	Sustainability Statements | Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section
ESRS 2 GOV-1	21 (d)	Board's gender diversity	x		x		**Governance / The role of the administrative, supervisory and management bodies [GOV-1]**
ESRS 2 GOV-1	21 (e)	Percentage of board members who are independent			x		**Governance / The role of the administrative, supervisory and management bodies [GOV-1]**
ESRS 2 GOV-4	30	Statement on due diligence	x				**Governance / Due diligence [GOV-4]**
ESRS 2 SBM-1	40 (d) i	Involvement in activities related to fossil fuel activities	x	x	x		**Not material**
ESRS 2 SBM-1	40 (d) ii	Involvement in activities related to chemical production	x		x		**Not material**
ESRS 2 SBM-1	40 (d) iii	Involvement in activities related to controversial weapons	x		x		**Not material**
ESRS 2 SBM-1	40 (d) iv	Involvement in activities related to cultivation and			x		**Not material**

Disclosure Requirement	Data point	Sustainability Statements | Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section
		production of tobacco					
ESRS E1-1	14	Transition plan to reach climate neutrality by 2050				x	**Not material**
ESRS E1-1	16 (g)	Undertakings excluded from Paris-aligned Benchmarks		x	x		**Not material**
ESRS E1-4	34	GHG emission reduction targets	x	x	x		**Not material**
ESRS E1-5	38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	x				**Climate Change [E1] / Energy consumption and mix [E1-5]**
ESRS E1-5	37	Energy consumption and mix	x				**Climate Change [E1] / Energy consumption and mix [E1-5]**
ESRS E1-5	40-43	Energy intensity associated with activities in high climate impact sectors	x				**Not material**
ESRS E1-6	44	Gross Scope 1, 2, 3 and Total GHG emissions	x	x	x		**Climate Change [E1] / Gross Scopes 1, 2, 3 and total GHG emissions [E1-6]**
ESRS E1-6	53-55	Gross GHG emissions intensity	x	x	x		**Climate Change [E1] / Gross Scopes 1, 2, 3 and total GHG emissions [E1-6]**
ESRS E1-7	56	GHG removals and carbon credits				x	**Not material**
ESRS E1-9	66	Exposure of the benchmark portfolio to			x		**Not material**

Disclosure Requirement	Data point	Sustainability Statements | Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section
		climate-related physical risks					
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		x			**Not material**
ESRS E1-9	67 (c)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes		x			**Not material**
ESRS E1-9	69	Degree of exposure of the portfolio to climate-related opportunities			x		**Not material**
ESRS E2-4	28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation emitted to air, water, and soil	x				**Not material**
ESRS E3-1	9	Water and marine resources	x				**Not material**
ESRS E3-1	13	Dedicated policy	x				**Not material**
ESRS E3-1	14	Sustainable oceans and seas	x				**Not material**
ESRS E3-4	28 (c)	Total water recycled and reused	x				**Not material**
ESRS E3-4	29	Total water consumption in m^3 per net revenue on own operations	x				**Not material**
ESRS 2 - SBM 3 - E4	16 (a) i		x				**Not material**
ESRS 2 - SBM 3 - E4	16 (b)		x				**Not material**
ESRS 2 - SBM 3 - E4	16 (c)		x				**Not material**
ESRS E4-2	24 (b)	Sustainable land / agriculture practices or policies	x				**Not material**

Disclosure Requirement	Data point	Sustainability Statements | Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section
ESRS E4-2	24 (c)	Sustainable oceans / seas practices or policies	x				**Not material**
ESRS E4-2	24 (d)	Policies to address deforestation	x				**Not material**
ESRS E5-5	37 (d)	Non-recycled waste	x				**Not material**
ESRS E5-5	39	Hazardous waste and radioactive waste	x				**Not material**
ESRS 2- SBM3 - S1	14 (f)	Risk of incidents of forced labor	x				**Own workforce [S1] / Material impacts, risks and opportunities [S1.SBM-3]**
ESRS 2- SBM3 - S1	14 (g)	Risk of incidents of child labor	x				**Own workforce [S1] / Material impacts, risks and opportunities [S1.SBM-3]**
ESRS S1-1	20	Human rights policy commitments	x				**Own workforce [S1] / Policies [S1-1]**
ESRS S1-1	21	Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8			x		**Own workforce [S1] / Policies [S1-1]**
ESRS S1-1	22	Processes and measures for preventing trafficking in human beings	x				**Own workforce [S1] / Policies [S1-1]**
ESRS S1-1	23	Workplace accident prevention policy or management system	x				**Own workforce [S1] / Policies [S1-1]**

Disclosure Requirement	Data point	Sustainability Statements | Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section
ESRS S1-3	32 (c)	Grievance/complaints handling mechanisms	x				**Own workforce [S1] / Processes to remediate negative impacts and channels for own workforce to raise concerns [S1-3]**
ESRS S1-14	88 (b) and (c)	Number of fatalities and number and rate of work-related accidents	x		x		**Own workforce [S1] / Health and safety metrics [S1-14]**
ESRS S1-14	88 (e)	Number of days lost to injuries, accidents, fatalities, or illness	x				**Own workforce [S1] / Health and safety metrics [S1-14]**
ESRS S1-16	97 (a)	Unadjusted gender pay gap	x		x		**Own workforce [S1] / Compensation metrics (gender pay gap) [S1-16]**
ESRS S1-16	97 (b)	Excessive CEO pay ratio	x				**Not material**
ESRS S1-17	103 (a)	Incidents of discrimination	x				**Own workforce [S1] / Incidents, complaints and severe human rights impacts [S1-17]**
ESRS S1-17	104 (a)	Non-respect of UNGPs on Business and Human Rights and OECD	x		x		**Own workforce [S1] / Incidents, complaints and severe human rights impacts [S1-17]**

Disclosure Requirement	Data point	Sustainability Statements | Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section
ESRS 2 - SBM3 – S2	11 (b)	Significant risk of child labour or forced labour in the value chain	x				**Not material**
ESRS S2-1	17	Human rights policy commitments	x				**Not material**
ESRS S2-1	18	Policies related to value chain workers	x				**Not material**
ESRS S2-1	19	Non-respect of UNGPs on Business and Human Rights principles and OECD guideline	x		x		**Not material**
ESRS S2-1	19	ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8			x		**Not material**
ESRS S2-4	36	Human rights issues and incidents connected to its upstream and downstream value chain	x				**Not material**
ESRS S3-1	16	Human rights policy commitments	x				**Affected communities [S3] / Policies [S3-1]**
ESRS S3-1	17	Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines	x		x		**Affected communities [S3] /Policies [S3-1]**
ESRS S3-4	36	Human rights issues and incidents	x				**Affected communities [S3] / Actions [S3-4]**
ESRS S4-1	16	Policies related to consumers and end-users	x				**Consumers and end users [S4] / Policies [S4-1]**

Disclosure Requirement	Data point	Sustainability Statements | Appendix	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section
ESRS S4-1	17	Non-respect of UNGPs on Business and Human Rights and OECD guidelines	x		x		**Consumers and end users [S4] / Policies [S4-1]**
ESRS S4-4	35	Human rights issues and incidents	x				**Not material**
ESRS G1-1	10 (b)	United Nations Convention against Corruption	x				**Business conduct [G1] / Corporate culture and Business conduct policies [G1-1]**
ESRS G1-1	10 (d)	Protection of whistle- blowers	x				**Business conduct [G1] / Corporate culture and Business conduct policies [G1-1]**
ESRS G1-4	24 (a)	Fines for violation of anti-corruption and anti-bribery laws	x		x		**Business conduct [G1] / Confirmed incidents of corruption or bribery [G1-4]**
ESRS G1-4	24 (b)	Standards of anti-corruption and anti-bribery	x				**Not material**

Bally's Intralot provides an explanation of how it has determined the material information to be disclosed in relation to the impacts, risks and opportunities that it has assessed to be material in the section *"Identification of material impacts, risks and opportunities [IRO-1]"*. **[IRO-2 59]**

Limited Assurance Report

To the Shareholders of BALLY'S INTRALOT

We have performed a limited assurance engagement regarding the Sustainability Statement of **BALLY'S INTRALOT** (hereinafter referred to as the "Group") which is included in section **Annex C Sustainability Statement 2025** of the consolidated Management Report (the "Sustainability Statement"), for the period from 1/1/2025 to 31/12/2025.

Limited Assurance Conclusion

Based on our procedures, as described below in the paragraph "Scope of Work Performed", as well as the evidence obtained, nothing has come to our attention that causes us to believe that:

- The Sustainability Statement has not been prepared, in all material respects, in accordance with Article 154 of Law 4548/2018 as amended and in force by Law 5164/2024 which incorporated Article 29(a) of EU Directive 2013/34 into Greek legislation.
- The Sustainability Statement does not comply with the European Sustainability Reporting Standards (hereinafter "ESRS"), in accordance with Regulation (EU) 2023/2772 of the Commission of 31 July 2023 and Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022.
- The process followed by the Company for identifying and assessing significant risks and opportunities (the "Process"), as outlined in the section *Impact, risk, and opportunity management* of the Sustainability Statement, does not comply with the "Requirement IRO-1-Description of the processes to identify and assess material impacts, risks, and opportunities" of ESRS 2 "General Disclosures".
- The disclosures in the section *EU Taxonomy* of the Sustainability Statement do not comply with Article 8 of Regulation EU 2020/852.

This assurance report does not extend to information for previous periods.

Basis for Conclusion

The limited assurance work was conducted in accordance with the International Standard on Assurance Engagements 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" (hereinafter "ISAE 3000").

In the context of a limited assurance engagement, the procedures performed differ in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Our responsibilities are further described in the section "Auditor's Responsibilities".

Professional Ethics and Quality Management

We are independent of the Company throughout the duration of this engagement and have complied with the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA Code), the ethical and independence requirements of Law 4449/2017 and EU Regulation 537/2014.

The firm applies the International Standard on Quality Management 1 (ISQM1) "Quality Management for firms that perform audits or reviews of financial statements, or other assurance or related services engagements" and consequently maintains a comprehensive quality management system that includes documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Responsibilities of Management for the Sustainability Statement

Management is responsible for designing and implementing an appropriate process for identifying the required information included in the Sustainability Statement in accordance with the ESRS, as well as for disclosing the Process in the *Impact, risk and opportunity management* section of the Sustainability Statement.

Specifically, this responsibility includes:

- Understanding the context in which the Company's and the Group's activities and business relationships take place, as well as understanding the affected stakeholders.
- Identifying the actual and potential impacts (both negative and positive) related to sustainability issues, as well as the risks and opportunities that affect or are reasonably expected to affect the financial position, financial performance, cash flows, access to financing, or cost of capital of the Company and the Group in the short, medium, or long term.
- Assessing the significance of identified impacts, risks, and opportunities related to sustainability matters, through the selection and application of appropriate thresholds and
- Formulating assumptions that are reasonable under the prevailing circumstances.

The Company's and the Group's Management is also responsible for preparing the Sustainability Statement in accordance with Article 154 of Law 4548/2018, as amended and in force by Law 5164/2024 which incorporated Article 29(a) of EU Directive 2013/34 into Greek legislation.
In this context, the Company's and the Group's Management is responsible for:

- Compliance of the Sustainability Statement with the ESRS.
- Preparing the disclosures in the section *EU Taxonomy* of the Sustainability Statement in compliance with the provisions of Article 8 of Regulation EU 2020/852.
- Designing and implementing appropriate internal controls that management deems necessary to ensure that the Sustainability Statement is free from material misstatement, whether due to fraud or error and
- Selecting and applying appropriate reporting methods, including assumptions and estimates regarding individual disclosures in the Sustainability Statement, which have been assessed as reasonable under the circumstances.

The Audit Committee is responsible for overseeing the preparation process of the Sustainability Statement.

Inherent Limitations in the Preparation of the Sustainability Statement

As noted in the section *ESRS 2 General Disclosures* of the Sustainability Report, the consolidation of sustainability data for the current reporting period has been affected by the recent acquisition of Bally's International Interactive. As a result, certain performance indicators are not yet fully harmonized at the consolidated Group level. Furthermore, for the subsidiary Intralot Inc., due to the temporary lack of primary activity data, the calculation of greenhouse gas emissions (Scope 1 and Scope 2) was based on estimation techniques. Management used as a basis the historical consumption data of the previous year in conjunction with the number of employees as at 31 December, under the assumption of stability in operational activities. The nature of these estimates involves an inherent level of uncertainty regarding the accuracy of the final reported amounts.

In disclosing forward-looking information in accordance with the ESRS, the Company's Management is required to prepare such information based on disclosed assumptions regarding events that may occur in the future and possible future actions of the Company and the Group. Actual results may differ from those expressed in such forward-looking information, as anticipated events frequently do not occur as expected.

As stated in the section *Impact, risk, and opportunity management* of the Sustainability Report, the information included in the relevant disclosures is based, inter alia, on climate-related scenarios, which are subject to inherent uncertainty with respect to the likelihood, timing, and impact of potential future physical and transition climate-related effects.

Our work covered the items mentioned in the section "Scope of Work Performed" to obtain limited assurance based on the procedures included in the Schedule. Our work does not constitute an audit or review of historical financial information, in accordance with the applicable International Standards on Auditing or the International Standards on Review Engagements, and therefore we do not express any other assurance beyond the stated in the section "Scope of Work Performed".

Auditor's Responsibilities

This limited assurance report has been prepared based on the provisions of Article 154C of Law 4548/2018 and Article 32A of Law 4449/2017.

Our responsibility is to design and perform the limited assurance engagement to obtain limited assurance regarding whether the Sustainability Statement is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. A misstatement may arise from fraud or error and is considered material when, individually or cumulatively, it could reasonably be expected to influence the economic decisions of users, taken based on the Sustainability Statement as a whole.

In the context of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism throughout the engagement.

Our responsibilities regarding the Sustainability Statement, in relation to the Process, include:

- Performing risk assessment procedures, including understanding relevant internal controls to identify risks related to whether the Process followed by the Company and the Group for identifying the information referred to in the Sustainability Statement does not meet the applicable requirements of the ESRS, but not for the purpose of providing a conclusion on the effectiveness of internal controls over the Process and

- Designing and performing procedures to assess whether the Process for identifying the information referred to in the Sustainability Statement is consistent with the description of the Process as disclosed in the *Impact, risk, and opportunity management* section of the said Statement.

Furthermore, we are responsible for:

- Performing risk assessment procedures, including understanding relevant internal controls, to identify those disclosures where a material misstatement is likely to occur, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Company's and the Group's internal controls.

- Designing and performing procedures regarding those disclosures of the consolidated Sustainability Statement, where a material misstatement is likely to occur. The risk of not detecting a material misstatement resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

Scope of Work Performed

Our work includes performing procedures and obtaining evidence to draw a limited assurance conclusion and exclusively covers the limited assurance procedures provided in the limited assurance Schedule issued by decision 262/22-01-2025 of the Hellenic Accounting and Auditing Standards Oversight Board (hereinafter "Schedule"), as formulated for the issuance of a limited assurance report on the Sustainability Statement of the Company and the Group.

Our procedures were designed in order to obtain a limited level of assurance on which we to base our conclusion, and do not provide all the required evidence in order to obtain a reasonable level of assurance.

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Agia Paraskevi, 20/04/2026
The Certified Public Accountant

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