

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934

Date of Report (Date of Earliest Event Reported): February 29, 2024

Flutter Entertainment plc

(Exact Name of Registrant as Specified in its Charter)

Ireland
(State or Other Jurisdiction
of Incorporation)

001-37403
(Commission
File Number)

Not Applicable
(IRS Employer
Identification Number)

Belfield Office Park, Beech Hill Road
Clonskeagh, Dublin 4
Ireland
(Address of Principal Executive Offices)

D04 V972
(Zip Code)

Registrant's Telephone Number, Including Area Code: +353 (87) 223 2455

Not Applicable
(Former Name or Former Address, if Changed Since Last Report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2.):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Ordinary Shares, nominal value of €0.09 per share	FLUT	New York Stock Exchange

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (17 CFR §230.405) or Rule 12b-2 of the Securities Exchange Act of 1934 (17 CFR §240.12b-2).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 7.01 Regulation FD Disclosure.

On February 29, 2024, Flutter Entertainment plc released, via the Regulatory News Service in London, an announcement (the “RNS Announcement”) regarding the posting of an investor presentation on its website, which is furnished as Exhibit 99.1 to this Form 8-K and is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

<u>Exhibit No.</u>	<u>Description</u>
99.1	RNS Announcement dated February 29, 2024

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Flutter Entertainment plc
(Registrant)

Date: February 29, 2024

By: /s/ Edward Traynor

Name: Edward Traynor

Title: General Counsel and Company Secretary



29 February 2024

Flutter Entertainment plc (“Flutter”)**Flutter publishes IFRS to U.S. GAAP transition information**

Flutter today publishes the conversion of its historic financial information from IFRS to U.S. GAAP and presentation currency from pounds sterling to U.S. dollars for the periods 2021, 2022 and 2023 H1. This is to assist investors with their understanding of the changes made to the presentation of its financial information, as a consequence of its recent US listing. Flutter intends to publish full year 2023 financial information in accordance with U.S. GAAP in U.S. dollars in its preliminary results on 26 March 2024, which will include 2024 guidance. Flutter will make this presentation available under the “Investors” section of its website.

Please note that the Q4 trading update released on 18 January 2024 for the three months ended 31 December 2023 was in accordance with IFRS.

Enquiries

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