

BRIGHTSTAR LOTTERY PLC

AUDIT COMMITTEE OF THE BOARD OF DIRECTORS CHARTER

Adopted by the Board of Directors on 7 April 2015

Amended on 30 October 2025

The following will serve as the charter for the Audit Committee (the “**Charter**”) of the Board of Directors of Brightstar Lottery PLC (“**Brightstar**” or the “**Company**”).

1. **Purpose**

The Audit Committee (the “**Committee**”) assists the Board of Directors of Brightstar (each, a “**Director**” and collectively, the “**Board**”) in overseeing the accounting and financial reporting processes of the Company and audits of the financial statements of the Company, including (a) the integrity of the Company’s financial statements and annual reports, (b) the Company’s compliance with legal and regulatory requirements, (c) the qualifications, independence and performance of the Company’s independent registered public accounting firm, (d) the performance of the Company’s internal audit function, and (e) the Company’s internal controls over financial reporting and systems of disclosure controls and procedures. In addition, the Committee assists the Board with such other duties as may be directed by the Board.

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company’s financial statements and disclosures and annual reports are complete and accurate and are in accordance with generally accepted accounting principles (“**GAAP**”) and applicable reporting rules and regulations. These are the responsibilities of management and the Company’s independent registered public accounting firm, notwithstanding the legal duties of the Board.

In addition to the powers and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities delegated to it by the Board. To the fullest extent permitted by law, the Committee shall have the power to determine which matters are within the scope of the powers and responsibilities delegated to it.

2. **Membership**

The Committee will be comprised of three or more Directors, including, where possible, one member of the Board’s Compensation Committee. The Chairperson of the Board should not be a member of the Committee but may attend Committee meetings as an invited participant. No member of the Committee may serve simultaneously on the audit committee of more than three public companies (including Brightstar) without prior approval of the Board.

All members of the Committee will be directors who meet (1) the financial literacy requirements of the New York Stock Exchange (the “**NYSE**”), as such qualification is interpreted by the Board in its business judgment, or must become financially literate within a reasonable period of time after their appointment to the Committee, and (2) the independence requirements of the NYSE, the U.S. Securities Exchange Commission

(“SEC”) (including Rule 10A-3 promulgated under the Securities Exchange Act of 1934, as amended) and other applicable law. At least one member of the Committee must have accounting or related financial management expertise as determined by the Board in its business judgment. The Board will evaluate each member of the Committee periodically for suitability to qualify as an “audit committee financial expert” as defined by the rules and regulations of the SEC.

Each member of the Committee will be appointed by and serve at the discretion of the Board and shall serve until such member’s successor is duly elected and qualified or until such member’s earlier resignation or removal with or without cause by the Board. The Chairperson of the Committee will be appointed by the Board.

3. **Specific Responsibilities and Duties**

The Board delegates to the Committee the express authority to do the following, for which it should have oversight for the Company and its subsidiaries, and unless required otherwise by regulation, carry out the duties below:

3.1 **Independent Registered Public Accounting Firm**

a. **Selection and Fees**

Be directly responsible for the appointment (subject to shareholder approval pursuant to the Companies Act 2006), compensation, retention and oversight of the work of the Company’s independent registered public accounting firm (including resolution of any disagreements between management and the Company’s independent registered public accounting firm regarding financial reporting that may arise) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services, and, where appropriate, terminate and replace such firm. Such independent registered public accounting firm shall report directly to and be ultimately accountable to the Committee.

b. **Scope of Audit**

Review, evaluate and approve the annual engagement proposal of the independent registered public accounting firm (including the proposed scope and approach of the annual audit).

c. **Pre-Approval of Audit and Non-Audit Services**

Develop and recommend to the Board the Company’s formal policy on the provision of non-audit services by the independent registered public accounting firm, including approval of non-audit services by the Committee and specifying the types of non-audit services to be pre-approved (the “**Audit Committee Pre-Approval Policy**”), and assess whether non-audit services have a direct or material effect on the audited financial statements.

Pre-approve all auditing services and all non-auditing services to be performed by the Company’s independent registered public accounting firm in accordance with the Audit Committee Pre-Approval Policy. Such pre-approval can be given as part of the Committee’s approval of the scope of the engagement of the Company’s

independent registered public accounting firm or on an individual basis. The pre-approval of non-auditing services can be delegated by the Committee to one or more of its members, but the decision must be presented to the full Committee at the next scheduled meeting.

d. **Statement from Independent Registered Public Accounting Firm**

Obtain and review from the Company's independent registered public accounting firm at least annually a formal written statement regarding:

- i. the independent registered public accounting firm's internal quality-control procedures;
- ii. any material issues raised by the most recent internal quality-control review, or peer review, of the Company's independent registered public accounting firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, relating to one or more independent audits carried out by the Company's independent registered public accounting firm, and any steps taken to deal with any such issues; and
- iii. (in order to assess the independent registered public accounting firm's independence) all relationships between the Company's independent registered public accounting firm and the Company, or persons in a financial reporting oversight role at the Company consistent with applicable requirements of the U.S. Public Company Accounting Oversight Board (the "PCAOB").

e. **Hiring Policies**

Set clear hiring policies for employees and former employees of the Company's independent registered public accounting firm consistent with governing laws and regulations.

f. **Review Problems**

Review with the Company's independent registered public accounting firm any audit problems or difficulties the independent registered public accounting firm may have encountered and management's responses, including: (i) any restrictions on the scope of such firm's activities or access to requested information; (ii) any recommendations made by the Company's independent registered public accounting firms as a result of the audit; (iii) any significant disagreements with management; (iv) any accounting adjustments that were noted or proposed by the Company's independent registered public accounting firm but were "passed" (as immaterial or otherwise); (v) any formal communications (as defined in the policies of the independent registered public accounting firm) between the audit team and independent registered public accounting firm's national office relating to auditing or accounting issues presented by the engagement; (vi) any "management" or "internal control" letter issued, or proposed to be issued, by the Company's independent registered public accounting firm to the Company; and (vii) the

responsibilities, budget and staffing of the Company's internal audit function.

g. Review of the Company's Independent Registered Public Accounting Firm

At least annually, evaluate the independent registered public accounting firm's qualifications, performance and independence, including a review and evaluation of the lead partner of the independent registered public accounting firm taking into account any applicable laws or regulations in the United Kingdom ("UK"), United States or elsewhere, the Ethical Standard (including the Ethical Standard issued by the UK's Financial Reporting Council and Rule 3500T adopted by the PCAOB) and other professional requirements. The Committee shall actively engage in a dialogue with the independent registered public accounting firm with respect to any disclosed relationships or services that, in the view of the Committee, may impact the objectivity and independence of the independent registered public accounting firm.

Ensure that the lead or coordinating audit partner having primary responsibility for the audit or review and the concurring or reviewing audit partner of the Company's independent registered public accounting firm are rotated at least every five years and that other audit partners (other than lead or concurring partners) are rotated at least every seven years in accordance with rules promulgated by the SEC. Consider whether there should also be a regular rotation of the audit firm itself.

Present conclusions with respect to the Company's independent registered public accounting firm to the full Board.

3.2 Financial Reporting Processes

a. Reports

Obtain, review and discuss reports from the Company's independent registered public accounting firm regarding:

- i. all critical accounting policies, practices and/or procedures employed by the Company;
- ii. all alternative treatments of financial information within GAAP that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the Company's independent registered public accounting firm; and
- iii. all other material written communications between the Company's independent registered public accounting firm and management, including any management letter or schedule of unadjusted differences.

3.3 Financial and Narrative Reporting.

a. Annual Accounts, Quarterly Financials and Annual Reports

Review and discuss with management and the Company's independent registered

public accounting firm:

- i. the Company's annual report and accounts and quarterly financial statements (including the Company's disclosures under "Operating and Financial Review and Prospects" and Management's Discussion and Analysis of Financial Condition and Results of Operations" and the Company's independent registered public accounting firm's review of the financial statements); and
- ii. any statements requiring Board approval which contain financial information (including statements on internal audit controls and risk management), prior to Board approval, where to carry out a review prior to Board approval would be practicable and consistent with any prompt reporting requirements under any law or regulation.

Review and discuss the public release of such annual report and accounts, quarterly financial statements, and other significant releases containing financial information.

The Committee shall also discuss any other matters required to be communicated to the Committee by the independent registered public accounting firm under auditing standards established from time to time by the PCAOB or SEC rules and regulations.

b. **Accounting Principles**

Review with management and the Company's independent registered public accounting firm (i) any major issues regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles; (ii) any items required to be communicated by the independent registered public accounting firms in accordance with applicable PCAOB standards; and (iii) any analysis prepared by management and/or the Company's independent registered public accounting firm setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements.

c. **Press Releases**

Discuss and review generally with management earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies. Review the type and presentation of information to be included in earnings press releases, including any use of "pro forma," "adjusted" or other non-GAAP information.

d. **Regulatory Developments**

Review with management and the Company's independent registered public accounting firm the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company's financial statements.

3.4 Internal Audit and Risk Management

a. Internal Audit and Controls

Review the budget, qualifications, activities, effectiveness and organizational structure of the internal audit function, review the performance and approve the appointment and replacement of the lead internal auditor, and review summaries of material internal audit reports and management's responses.

Periodically review, recommend changes to (if any) and approve the internal audit charter ensuring it is appropriate for the current needs of the Company and its group.

Review the adequacy of the Company's internal controls and any special audit steps adopted in relation to any potential or identified control deficiencies or weaknesses.

Ensure internal audit has unrestricted scope, the necessary resources and access to information and relevant persons to enable it to fulfill its mandate in accordance with appropriate professional standards, ensuring there is open communication across different functions and that the internal audit function evaluates the effectiveness of these functions as part of its internal audit plan. The Committee may also wish to consider whether an independent third-party review of internal audit effectiveness and processes is appropriate.

b. Risk Management

Periodically review and discuss with the Company's management and the Board:

- i. the risks faced by the Company (which may include, among others, operational, government, regulatory and legal, technology and information security, cybersecurity, financial, sustainability and climate-related risks); and
- ii. the risk assessment and risk management policies, practices, programs and/or procedures the Company has adopted to monitor, control, mitigate and manage such risks.

3.5 Legal and Regulatory Compliance

a. Compliance and fraud

Review the Company's policies, practices, procedures, systems and controls designed to detect fraud, prevent corruption and bribery and report occurrences of non-compliance. Where appropriate, review the results of the investigation and follow-up (including any disciplinary action) with respect to actual or potential fraudulent or illegal acts.

b. Whistleblower Reporting and Complaints

Establish and oversee policies, practices and/or procedures for the receipt, retention and processing of complaints received by the Company regarding

accounting, internal controls over financial reporting, disclosure controls and procedures or related auditing matters, including procedures around the confidential, anonymous submission of concerns raised by whistleblowers.

3.6 Other

a. **Related Party Transactions**

Review, approve and/or ratify any related person transactions, as defined by the SEC and any applicable rules and regulations, pursuant to the Company's Related Person Transactions Policy.

b. **Code of Conduct, Code of Ethics & Other Codes of Practice (the "Codes")**

Periodically review the Codes with the Company's General Counsel and/or Company Secretary, and where relevant with the Chief Compliance and Audit Officer, in light of any business changes, new legislation, regulations and other developments, make recommendations to the Board for any changes, amendments and modifications to the Codes that the Committee shall deem necessary and appropriate and promptly disclose any waivers for directors or executive officers, as required by applicable law.

c. **Recommendations; Reports**

Regularly report to the Board on the Committee's activities and make appropriate recommendations. Review with the full Board any issues that arise with respect to the quality or integrity of the Company's financial statements and annual reports, the Company's compliance with legal or regulatory requirements, the performance and independence of the Company's independent registered public accounting firm, or the performance of the internal audit function.

d. **Evaluation**

Annually evaluate the performance of the Committee and report such evaluation to the Board.

e. **Review and Publication of Charter**

Review and reassess the adequacy of this Charter at least annually and recommend any proposed changes to the Board, as appropriate, and publish the Charter as required by applicable law.

f. **Other Duties**

Work and liaise as necessary with all other Board committees, taking particular account of the impact of risk management and internal controls being delegated to different committees. Perform such other duties and responsibilities as may be assigned to the Committee by applicable law, the Company's Articles of Association or the Board.

4. Meetings

4.1 Executive Sessions

The Committee shall periodically meet with the Company's independent registered public accounting firm, internal auditors and members of the Company's executive management team (including, for example, the Chief Financial Officer, Chief Accounting Officer, Chief Compliance and Audit Officer and General Counsel, or their equivalents or delegates) in separate executive sessions to discuss any matters that the Committee or any of these groups believe should be discussed privately.

4.2 Committee Meetings

Committee meetings will be held at least quarterly and at such other times as its Chairperson or a majority of the Committee determines. Meetings of the Committee may take place in person, by telephone or by video conference. Where considered expedient or desirable in the circumstances, decisions of the Committee may be taken by unanimous written consent.

Meetings of the Committee shall be called by the Company Secretary at the request of the Committee Chairperson. A special meeting of the Committee may be called by the Chairperson and will be called promptly upon the request of a majority of the Committee. The Company Secretary, or their nominee, shall act as secretary to the Committee, ensuring that supporting documentation shall be sent to the Committee and other attendees, as appropriate, in a timely manner, and, in any event, in advance of the meeting.

A majority of the Committee shall constitute a quorum for the transaction of business. The action of a majority of those present at a meeting, where a quorum is present, shall be the act of the Committee.

The Committee shall keep a record of its actions and proceedings and make a report thereof from time to time to the Board with the assistance of the Company Secretary or their nominee.

The Committee may, at its discretion, invite members of the Company's management, representatives of the independent registered public accounting firm, the internal auditor or any other person whose presence the Committee believes to be desirable and appropriate to its meetings.

5. Subcommittees and Delegation of Authority

The Committee has the power to appoint and delegate matters to subcommittees of the Committee consisting of one or more members of the Committee and may delegate any of its duties and responsibilities to such subcommittees, unless otherwise prohibited by applicable laws or listing standards. In addition, the Committee may delegate any of its duties and responsibilities to one or more Directors on the Committee, another Director or other persons, unless otherwise prohibited by applicable laws or listing standards. Any such subcommittee, Director or other person will provide a written or oral report to the Committee regarding any activities undertaken pursuant to such delegation.

6. Reliance; Experts; Cooperation; Expenses

6.1 Retention of Independent Counsel and Advisors

The Committee has the power, in its sole discretion, to retain at the Company's expense such independent counsel, advisors and experts as it deems necessary or appropriate to carry out its duties.

6.2 Reliance Permitted

The Committee will act in reliance on management, the Company's independent registered public accounting firm, internal auditors, advisors and experts, as it deems necessary or appropriate to enable it to carry out its duties.

6.3 Investigations

The Committee has the power, in its discretion, to conduct any investigation it deems necessary or appropriate to enable it to carry out its duties.

6.4 Required Participation of Employees

The Committee shall have unrestricted access to the Company's employees, independent registered public accounting firm, internal auditors, internal and outside counsel, and may require any employee of the Company or representative of the Company's outside counsel or independent registered public accounting firm to attend a meeting of the Committee or to meet with any members of the Committee or representative of the Committee's counsel, advisors or experts.

6.5 Expenses

The Company shall provide the Committee with appropriate funding, as determined by the Committee, in its capacity as a committee of the Board, for payment of:

- a. Compensation of the Company's independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company;
- b. Compensation to any advisors employed by the Committee under Section 6.1 hereof; and
- c. Ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.