Ballaugh House
73 Mount Street Lower
Dublin 2
D02 PX37
grai.ie

04 November 2026

To: All Licensees

Update on Quarterly Return Report for Q3 2026

Dear Licensees,

The Compliance and Complaints Directorate of the Gambling Regulatory Authority of Ireland (the "GRAI") acknowledges the queries raised in relation to the first Quarterly Return Report requested from Licensees on 27 October 2026. In order to assist Licensees, in addition to the Quarterly Return Guidance and Webinar already provided we have compiled a FAQ document addressing these queries. A copy of this FAQ document is appended to this letter. The FAQ will also be added to the grai.ie website for future updates.

In addition, the Directorate acknowledges that the implementation of the Quarterly Return reporting framework necessitates the establishment of data architecture and internal reporting mechanisms within Licensees' systems. Consequently, the GRAI directs as follows for the Q3 2026 submission period:

- **Extension of Filing Deadline:** The statutory deadline for all Licensees to submit the Q3 2026 Quarterly Return is extended to **1 December 2026**.

- **Mandatory Core Metrics:** Licensees are instructed to prioritise the completion of the primary section of the return, encompassing the following mandatory data fields:
    - Total value of turnover for the preceding calendar year
    - Total number of bets placed during this quarter
    - Total number of bets placed during the preceding calendar year
    - Total number of active customer accounts during the preceding 12 months
    - Total number of new, verified customer accounts opened during this quarter
    - Total number of customer accounts classification as inactive in the preceding quarter
    - Total number of customer accounts reactivated during this quarter
    - Total number of self-exclusion requests enacted during this quarter
    - Total number of customer accounts reactivated subsequent to a period of self-exclusion
    - Aggregate number of customer accounts closed for any reason during this quarter
    - Total number of customer accounts closed specifically upon customer request during this quarter

- **Stakes and Turnovers:** Both fields are automatically calculated from the summation of the betting events section of the return. Please complete as much as possible, but we will also

accept a single entry for “other” in lieu of a breakdown if it is not accessible this round.
    - Total value of stakes for this quarter
    - Total value of turnover for this quarter

- **Supplementary Metrics (Best Endeavours):** The remaining data fields within the return must be populated on a best endeavours basis. In the event that specific technical constraints preclude the extraction of any secondary metrics by the 1 December 2026 deadline, Licensees are directed to input a value of zero ("0") for those respective fields and notify the GRAI via reply email: quarterly.returns@grai.ie, identifying the specific data points omitted and confirmation of a plan to resolve prior to the next return due in February 2027 for Quarter 4 2026.

Please note that pursuant to section 188(4) of the Gambling Regulation Act 2024, (the “Act”), the GRAI is required to provide Licensees with a statutory notice period of 14 days to comply with a request to provide a compliance report. Licensees are advised that the extensions granted for this inaugural cycle are exceptional, and further extensions will not be routinely granted.

The Directorate would like to take this opportunity to remind Licensees of the evolving nature of the GRAI’s regulatory remit and Licensees’ reporting requirements. In this regard, the GRAI will endeavour to provide early notification of any material modifications to subsequent releases of the Quarterly Return reporting template. In turn, the Directorate expects Licensees to establish robust yet adaptable data architecture capable of accommodating future adjustments.

We welcome the opportunity to continue to collaborate with Licensees to ensure ongoing compliance with the relevant obligations in the Act.

Yours sincerely,

Kathleen Gormley

Director of Compliance & Complaints

Gambling Regulatory
Authority of Ireland