JACKPOT DIGITAL INC.

NOTICE OF ANNUAL GENERAL AND SPECIAL MEETING

NOTICE IS HEREBY GIVEN that the Annual General and Special Meeting (the "Meeting") of the Shareholders of **JACKPOT DIGITAL INC.** (hereinafter called the "**Company**") will be held on **Friday**, **December 18, 2026,** at Suite 575, 510 Burrard Street, Vancouver, BC, V6C 3A8 at the hour of 12:00 noon (Vancouver time) for the following purposes:

1. to receive and consider the audited financial statements of the Company for the fiscal year ended December 31, 2025, and the Auditor's Report thereon;

2. to fix the number of Directors for the ensuing year at four (4);

3. to elect Directors for the ensuing year;

4. to appoint DMCL LLP, Chartered Professional Accountants, as the Company's Auditors for the ensuing year, and to authorize the Directors to fix the remuneration to be paid to the Auditors;

5. to consider and, if deemed advisable, to pass, with or without variation, a resolution of the majority of the disinterested shareholders of the Company approving Lyle A. Berman, as trustee for both Lyle A. Berman Revocable Trust and Theresa Berman 2012 Revocable Trust, becoming a potential new Control Person (as defined under the policies of the TSX Venture Exchange), as further described in the Information Circular;

6. to consider and, if deemed advisable, to pass, with or without variation, an ordinary resolution of disinterested shareholders of the Company, to confirm, ratify and approve the repricing of certain stock options previously granted to directors and officers of the Company, as more particularly described in the accompanying Information Circular;

7. to consider and, if deemed appropriate, to pass, with or without variation, an ordinary resolution to reapprove Jackpot's 10% rolling stock option plan, as more fully described in the Information Circular;

8. to transact such other business as may properly come before the Meeting.

Accompanying this Notice is an Information Circular and Proxy with notes to Proxy.

Shareholders unable to attend the Meeting in person should read the notes accompanying the enclosed Proxy and complete and return the Proxy to the Company's Registrar and Transfer Agent, Computershare, within the time and to the location set out in the said notes to the Proxy.

The enclosed Proxy is solicited by Management, and you may amend it, if you so desire, by striking out the names listed therein and inserting in the space provided the name of the person you wish to represent you at the Meeting.

DATED at Vancouver, British Columbia, this 4th day of November, 2026.

BY ORDER OF THE BOARD,

"Jake H. Kalpakian"

_____

Jake H. Kalpakian**,**
President & CEO

JACKPOT DIGITAL INC.
Suite 575 – 510 Burrard Street
Vancouver, BC V6C 3A8
Tel: (604) 681-0204
Fax : (604) 681-9428

INFORMATION CIRCULAR

(containing information as at November 4, 2026 unless indicated otherwise)

For the Annual General and Special Meeting
to be held on Friday, December 18, 2026

SOLICITATION OF PROXIES

This Information Circular is furnished in connection with the solicitation of proxies by the Management of JACKPOT DIGITAL INC. (the "Company" or "Jackpot"), for use at the Annual General and Special Meeting (the "Meeting"), of the Shareholders of the Company, to be held on Friday, the 18th day of December, 2026, at the time and place and for the purposes set forth in the accompanying Notice of Meeting and at any adjournment thereof. The enclosed Instrument of Proxy is solicited by Management of the Company. The solicitation will be primarily by mail, however, proxies may be solicited personally or by telephone by the regular officers and employees of the Company. The cost of solicitation will be borne by the Company.

APPOINTMENT AND REVOCATION OF PROXIES

The persons named in the accompanying form of Proxy are directors and/or officers of the Company. **A SHAREHOLDER HAS THE RIGHT TO APPOINT A PERSON (WHO NEED NOT BE A SHAREHOLDER) TO ATTEND AND ACT FOR HIM ON HIS BEHALF AT THE MEETING OTHER THAN THE PERSONS NAMED IN THE ENCLOSED INSTRUMENT OF PROXY. TO EXERCISE THIS RIGHT, A SHAREHOLDER SHALL STRIKE OUT THE NAMES OF THE PERSONS NAMED IN THE INSTRUMENT OF PROXY AND INSERT THE NAME OF HIS/HER NOMINEE IN THE BLANK SPACE PROVIDED, OR COMPLETE ANOTHER INSTRUMENT OF PROXY. A PROXY WILL NOT BE VALID UNLESS IT IS DEPOSITED WITH THE COMPANY'S REGISTRAR AND TRANSFER AGENT, COMPUTERSHARE INVESTOR SERVICES INC., AT 320 BAY STREET, 14TH FLOOR, TORONTO, ONTARIO M5H 4A6, OR BY TOLL FREE FAX AT 1-866-249-7775 NOT LESS THAN 48 HOURS (EXCLUDING SATURDAYS, SUNDAYS AND HOLIDAYS) BEFORE THE TIME OF THE MEETING OR ADJOURNMENT THEREOF.**

The Instrument of Proxy must be signed and dated by the Shareholder or by his attorney in writing, or, if the Shareholder is a Corporation, it must either be under its common seal or signed by a duly authorized officer.

A Shareholder who has given a Proxy may revoke it at any time before it is exercised. In addition to revocation in any other manner permitted by law, a Proxy may be revoked by instrument in writing executed by the Shareholder or by his attorney authorized in writing, or, if the Shareholder is a Corporation, it must either be under its common seal, or signed by a duly authorized officer and deposited at the Company's Registrar and Transfer Agent, Computershare Investor Services Inc., 320 Bay Street, 14th Floor, Toronto, Ontario M5H 4A6, at any time up to and including the last business day preceding the day of the Meeting, or any adjournment of it, at which the Proxy is to be used, or to the Chairperson of the Meeting on the day of the Meeting or any adjournment of it. A revocation of a Proxy does not affect any matter on which a vote has been taken prior to the revocation.

VOTING OF SHARES AND EXERCISE OF DISCRETION OF PROXIES

On any poll, the persons named in the enclosed Instrument of Proxy will vote the shares in respect of which they are appointed. Where directions are given by the Shareholder in respect of voting for or against any resolution, the proxy holder will do so in accordance with such direction.

IN THE ABSENCE OF ANY INSTRUCTION IN THE PROXY, IT IS INTENDED THAT SUCH SHARES WILL BE VOTED IN FAVOUR OF THE MOTIONS PROPOSED TO BE MADE AT THE MEETING AS STATED UNDER THE HEADINGS IN THIS INFORMATION CIRCULAR. The Instrument of Proxy enclosed, when properly signed, confers discretionary authority with respect to amendments or variations to the matters which may properly be brought before the Meeting. At the time of printing/posting this Information Circular, the Management of the Company is not aware that any such amendments, variations or other matters are to be presented for action at the Meeting. However, if any other matters which are not now known to the Management should properly come before the Meeting, the Proxies hereby solicited will be exercised on such matters in accordance with the best judgment of the nominee.

In order to approve a motion proposed at the Meeting, a majority of greater than one-half of the votes cast will be required (an "**Ordinary Resolution**") unless the motion requires a Special Resolution, in which case a majority of not less than two thirds of the votes cast will be required. In the event a motion proposed at the Meeting requires disinterested Shareholder approval, common shares ("**Common Shares**") held by Shareholders of the Company who have an interest in the motion and their "associates", as such term is defined under applicable securities laws, will be excluded from the count of votes cast on such motion.

ADVICE TO BENEFICIAL SHAREHOLDERS

The information set forth in this section is of significant importance to many Shareholders as a substantial number of Shareholders do not hold Common Shares in their own name. Shareholders who do not hold their Common Shares in their own name (referred to in this Information Circular as "**Beneficial Shareholders**") should note that only proxies deposited by Shareholders whose names appear on the records of the Company as the registered holders of Common Shares can be recognized and acted upon at the Meeting. If Common Shares are listed in an account statement provided to a Shareholder by a broker, then, in almost all cases, those Common Shares will not be registered in the Shareholder's name on the records of the Company. Such Common Shares will more likely be registered under the name of the Shareholder's broker or an agent of that broker. In Canada, the vast majority of such Common Shares are registered under the name CDS & Co. (the registration name for CDS Clearing and Depository Services Inc., which acts as nominee for many Canadian brokerage firms). The Common Shares held by brokers or their agents or nominees can only be voted (for or against resolutions) upon the instructions of the Beneficial Shareholder. Without specific instructions, a broker and its agents are prohibited from voting shares for the broker's clients. **Therefore, Beneficial Shareholders should ensure that instructions respecting the voting of their Common Shares are communicated to the appropriate person.**

Applicable regulatory rules require intermediaries/brokers to seek voting instructions from Beneficial Shareholders in advance of Shareholders' meetings. Every intermediary/broker has its own mailing procedures and provides its own return instructions to clients, which should be carefully followed by Beneficial Shareholders in order to ensure that their shares are voted at the Meeting. The purpose of the form of Proxy or voting instruction form provided to a Beneficial Shareholder by its broker, agent or nominee is limited to instructing the registered holder of the Common Shares on how to vote such shares on behalf of the Beneficial Shareholder. The majority of brokers now delegate responsibility for obtaining instructions from clients to Broadridge Investor Communications ("**Broadridge**"). Broadridge typically supplies a voting instruction form, mails those forms to Beneficial Shareholders and asks those Beneficial Shareholders to return the forms to Broadridge or follow specific telephone or other voting procedures. Broadridge then tabulates the results of all instructions received by it and provides appropriate instructions respecting the voting of the shares to be represented at the Meeting. **A Beneficial Shareholder receiving a voting instruction form from Broadridge cannot use that form to vote Common Shares directly at the Meeting. Instead, the voting instruction form must be returned to Broadridge or the alternate voting procedures must be completed well in advance of the Meeting in order to ensure such Common Shares are voted.**

Although Beneficial Shareholders may not be recognized directly at the Meeting for the purpose of voting Common Shares registered in the name of their broker, agent or nominee, a Beneficial Shareholder may attend the Meeting as a proxyholder for a Shareholder and vote Common Shares in that capacity. Beneficial Shareholders who wish to attend the Meeting and indirectly vote their Common Shares as proxyholder for the registered Shareholder should contact their broker, agent or nominee well in advance of the Meeting to determine the steps necessary to permit them to indirectly vote their Common Shares as a proxyholder.

All references to Shareholders in this Information Circular and the accompanying form of Proxy are to registered Shareholders unless specifically stated otherwise.

NOTICE AND ACCESS

Effective February 11, 2013, the Canadian Securities Administrators adopted regulatory amendments to securities laws governing the delivery of proxy-related materials by public companies. As a result, public companies are now permitted to advise their shareholders of the availability of all proxy-related materials on an easily accessible website, rather than mailing physical copies of materials.

The Company elected to use the "notice and access" provisions under National Instrument 54-101 for the Meeting and has decided to deliver the Meeting materials to Shareholders by posting the Meeting materials on its website (https://www.jackpotdigital.com/generalmeeting.html) as of November 12, 2026 and will remain on the website for one full year thereafter. The Meeting materials will also be available on SEDAR+ at www.sedarplus.ca as of November 12, 2026.

VOTING SHARES AND PRINCIPAL HOLDERS THEREOF

The Company's authorized capital consists of an unlimited number of Common Shares without par value. As at November 4, 2026 (the "**Record Date"**), the Company has 314,523,499 Common Shares issued and outstanding, each share carrying the right to one vote.

Any Shareholder of record at the close of business on the Record Date who either personally attends the Meeting or who has completed and delivered a Proxy in the manner and subject to the provisions described above, shall be entitled to vote or to have such Shareholder's shares voted at the Meeting or adjournment thereof.

To the best of the knowledge of Jackpot's directors and senior officers, the only persons or corporations who beneficially own, directly or indirectly, or exercises control or direction over, 10% or more of the issued and outstanding Jackpot Shares as of the Record Date are:

Name of Jackpot Shareholder	Number of Jackpot Shares	Percentage of Issued and Outstanding Jackpot Shares
Lyle A. Berman Revocable Trust and Theresa Berman 2012 Trust FBO Lyle A. Berman, Lyle A. Berman as Trustee Las Vegas, Nevada, USA	56,108,828	17.84%

EXECUTIVE COMPENSATION

Definitions: For the purpose of this Information Circular:

"CEO" means an individual who acted as chief executive officer of the Company, or acted in a similar capacity, for any part of the most recently completed financial year;

"CFO" means an individual who acted as chief financial officer of the Company, or acted in a similar capacity, for any part of the most recently completed financial year;

"**COO**" means an individual who acted as chief operating officer of the Company, or acted in a similar capacity, for any part of the most recently completed financial year. The Company did not have a COO for the most recently completed financial year;

"closing market price" means the price at which the Company's security was last sold, on the applicable date,

(a) in the security's principal marketplace in Canada, or

(b) if the security is not listed or quoted on a marketplace in Canada, in the security's principal marketplace;

"company" includes other types of business organizations such as partnerships, trusts and other unincorporated business entities;

"equity incentive plan" means an incentive plan, or portion of an incentive plan, under which awards are granted and that falls within the scope of IFRS 2 *Share-based Payment*;

"grant date" means a date determined for financial statement reporting purposes under IFRS 2 *Share-based Payment*;

"incentive plan" means any plan providing compensation that depends on achieving certain performance goals or similar conditions within a specified period;

"incentive plan award" means compensation awarded, earned, paid, or payable under an incentive plan;

"NEO" or **"Named Executive Officer"** means each of the following individuals:

(a) a CEO;

(b) a CFO;

(c) each of the three most highly compensated executive officers, or the three most highly compensated individuals acting in a similar capacity, other than the CEO and CFO, at the end of the most recently completed financial year whose total compensation was, individually, more than $150,000, as determined in accordance with subsection 1.3(5) of Form 51-102F6V, for that financial year; and

(d) each individual who would be an NEO under paragraph (c) but for the fact that the individual was neither an executive officer of the Company, nor acting in a similar capacity, at the end of that financial year;

"NI 52-107" means National Instrument 52-107 *Acceptable Accounting Principles, Auditing Standards and Reporting Currency*;

"non-equity incentive plan" means an incentive plan or portion of an incentive plan that is not an equity incentive plan;

"**option-based award**" means an award under an equity incentive plan of options, including, for greater certainty, share options, share appreciation rights, and similar instruments that have option-like features;

"plan" includes any plan, contract, authorization, or arrangement, whether or not set out in any formal document, where cash, securities, similar instruments or any other property may be received, whether for one or more persons;

"replacement grant" means an option that a reasonable person would consider to be granted in relation to a prior or potential cancellation of an option;

"repricing" means, in relation to an option, adjusting or amending the exercise or base price of the option, but excludes any adjustment or amendment that equally affects all holders of the class of securities underlying the option and occurs through the operation of a formula or mechanism in, or applicable to, the option;

"share-based award" means an award under an equity incentive plan of equity-based instruments that do not have option-like features, including, for greater certainty, common shares, restricted shares, restricted share units, deferred share units, phantom shares, phantom share units, common share equivalent units, and stock.

STATEMENT OF EXECUTIVE COMPENSATION

In accordance with the provisions of applicable securities legislation, the Company had four "Named Executive Officers" during the financial year ended December 31, 2025, namely Mr. Jake Kalpakian, President, CEO and a director of the Company, Mr. Neil Spellman, CFO and a director of the Company, Ms. Yan Lou, VP of Finance and Mr. Jason Park, Director of Business Operations.

CURRENCY

All currency amounts in this Information Circular are in Canadian currency unless otherwise stated.

COMPENSATION DISCUSSION AND ANALYSIS

Through its executive compensation practices, the Company seeks to provide value to its Shareholders through a strong executive leadership. Specifically, the Company's executive compensation structure seeks to attract and retain talented and experienced executives necessary to achieve the Company's strategic objectives, motivate and reward executives whose knowledge, skills and performance are critical to the Company's success, and align the interests of the Company's executives and Shareholders by motivating executives to increase Shareholder value.

Compensation provided to the Company's NEOs is determined and reviewed by the Company's Board of Directors. In establishing executive compensation policies, the Board of Directors takes into consideration the recommendations of Management.

Compensation for the Company's NEOs consists of:

(a) salary, consulting or management fees; and

(b) long term incentive in the form of incentive stock options.

The specific elements of compensation and compensation levels are based on what is required to attract and retain qualified and experienced executives to assist with the continued success of the Company and are intended to provide executives with appropriate compensation and incentives so as to encourage the further growth and development of the Company.

In determining compensation for the NEOs, the Company relies solely on the experience and knowledge of the Board of Directors in terms of appropriate compensation for executive officers with similar abilities and experience acting for companies at a similar stage of development. Factors taken into account by the Board include an assessment of each NEO's experience, level of expertise, responsibilities and previous remuneration. Other factors considered included prevailing industry demand for personnel having comparable skills and performing similar duties, the compensation the individual could reasonably expect to receive from a competitor and the Company's ability to pay.

Although the Board of Directors has not formally evaluated the risks associated with the Company's compensation policies and practices, the Board has no reason to believe that any risks that arise from the Company's compensation policies and practices are reasonably likely to have a material impact on the Company.

Option Based Awards

The Company has in effect a stock option plan (the "Stock Option Plan") in order to provide effective incentives to directors, officers, senior management personnel and employees of the Company and to enable the Company to attract and retain experienced and qualified individuals in those positions by permitting such individuals to directly participate in an increase in per share value created for the Company's Shareholders. The Company has no equity compensation plans other than the Stock Option Plan. The Stock Option Plan is an important part of the Company's long-term incentive strategy for its executive officers, permitting them to participate in any appreciation of the market value of the Common Shares over a stated period of time. The Stock Option Plan is intended to reinforce commitment to long-term growth in profitability and Shareholder value. The size of stock option grants to officers is dependent on each officer's level of responsibility, authority and importance to the Company and the degree to which such executive officer's long-term contribution to the Company will be key to its long-term success. Previous grants of stock options are taken into account when considering new grants.

Use of Financial Instruments

The Company does not have in place policies which restrict the ability of directors or Named Executive Officers to purchase financial instruments, such as prepaid variable forward contracts, equity swaps, collars, or units of exchange funds, that are designed to hedge or offset a decrease in market value of equity securities granted as compensation or held, directly or indirectly, by a director or Named Executive Officer. Any such purchases would be subject to applicable insider reporting requirements.

Director and NEO Compensation, Excluding Compensation Securities

The following table sets out compensation paid, payable, given, or otherwise provided, directly or indirectly, by Jackpot to each current NEO and director, in any capacity, for the financial years ended December 31, 2025 and 2024.

Name and position	Financial Year	Salary, consulting fee, retainer or commission (CAD$)	Bonus (CAD$)	Committee or meeting fees (CAD$)	Value of perquisites (CAD$)	Value of all other compensation (CAD$)	Total compensation (CAD$)
Jake H. Kalpakian President, CEO and Director	2025	432,000[1]	125,000	27,000	N/A	28,160[2]	612,160
	2024	396,000[1]	230,000	6,750	N/A	15,676[2]	648,426
Neil Spellman CFO and Director	2025	N/A	N/A	31,000	N/A	N/A	31,000
	2024	N/A	N/A	7,750	N/A	N/A	7,750
Gregory T. McFarlane Director	2025	N/A	N/A	30,000	N/A	N/A	30,000
	2024	N/A	N/A	7,750	N/A	N/A	7,750
Alan Artunian Director	2025	N/A	N/A	31,000	N/A	N/A	31,000
	2024	N/A	N/A	7,750	N/A	N/A	7,750
Yan Lou, VP of Finance	2025	188,333	20,000	27,000	N/A	4,986	240,319
	2024	150,000	N/A	6,750	N/A	4,566[3]	161,316
Jason Park,[4] Former Director of Business Operations	2025	157,125	N/A	N/A	N/A	4,201	161,326
	2024	150,000	3,835	N/A	N/A	1,403[3]	155,238

(1) Paid to Kalpakian Bros. of B.C. Ltd. ("**Kalpakian Bros.**"), a private company controlled by Jake Kalpakian pursuant to a management services agreement. Please see "*Management Contracts*" for further particulars.

(2) This amount consists of automobile, parking and medical benefits.

(3) This amount consists of medical benefits.

(4) Mr. Park resigned as of November 7, 2025.

Stock Options and Other Compensation Securities

Details of Jackpot's Option Plan are described under the heading ***"OTHER MATTERS - Approval of the Company's 10% Rolling Stock Option Plan"***. The following table sets forth all of the outstanding option-based awards held by the NEOs and directors of Jackpot at the end of the most recently completed financial year:

	Compensation Securities						
Name and position	**Type of compensation security**	**Number of compensation securities, number of underlying securities, and percentage of Class[1]**	**Date of Issue or Grant**	**Issue, conversion or exercise price (CAD$)**	**Closing price of security or underlying security on date of grant (CAD$)**	**Closing price of security or underlying security at year end (CAD$)**	**Expiry Date**
Jake H. Kalpakian *President, CEO & Director*	Options	9,000,000 [1] (9,000,000 common shares), (3.06%)	November 5, 2025	0.15	0.12	0.085	November 5, 2028
Neil Spellman *CFO & Director*	Options	800,000[1] (800,000 common shares), (0.27%)	November 5, 2025	0.15	0.12	0.085	November 5, 2028
Gregory T. McFarlane *Director*	Options	800,000[1] (800,000 common shares), (0.27%)	November 5, 2025	0.15	0.12	0.085	November 5, 2028
Alan Artunian *Director*	Options	800,000[1] (800,000 common shares), (0.27%)	November 5, 2025	0.15	0.12	0.085	November 5, 2028

(1) Percentages based on 294,370,682 issued and outstanding common shares as at the end of the most recently completed financial year.
(2) 25% of the Options vested immediately on the date of grant and thereafter 25% vest every six months.

Incentive Plan Awards – Value Vested or Earned During the Year

The following table sets forth particulars of the value vested or earned during the year ended December 31, 2025 in respect of incentive awards to the NEOs and directors:

Name	**Option-based awards– Value vested during the year ($)[1]**	**Share-based awards– Value vested during the year ($)**	**Non-equity incentive plan compensation–Value earned during the year ($)**
Jake H. Kalpakian	Nil	Nil	Nil
Neil Spellman	Nil	Nil	Nil
Gregory T. McFarlane	Nil	Nil	Nil
Alan Artunian	Nil	Nil	Nil

(1) For options that vested during the most recently completed financial year, this amount is based on the difference between the closing market price of the Company's Common Shares on the TSX Venture Exchange on the vesting date or the last trading date prior to the vesting date, as applicable (being $0.15 on November 5, 2025), and the exercise price of such vesting options (being $0.15).

Pension Plan Benefits

No pension, retirement or deferred compensation plans, including defined contribution plans, have been instituted by the Company and none are proposed at this time.

Management Contracts

Management services are provided to Jackpot by Kalpakian Bros B.C. Ltd. ("Kalpakian Bros."), a private company which is controlled by Jake H. Kalpakian. Pursuant to a management services agreement effective July 1, 2020 (the "**Kalpakian Agreement**"), Jackpot pays Kalpakian Bros. the sum of $33,000 plus GST per month for providing management services to Jackpot. Kalpakian Bros. is also entitled to reimbursement for all traveling and other out-of-pocket expenses incurred by it in connection with performing its services. The term of the Kalpakian Agreement with Kalpakian Bros. is for five years, with the option to renew the term for a further five years. On December 18, 2024, the parties entered into an addendum to the Kalpakian Agreement, which increased the monthly management fee to $36,000 plus GST.

DIRECTOR COMPENSATION

During October 2024, the Company entered into compensation agreements with its directors whereby each will receive $6,750 per quarter for continued service and to retain and secure board members, as well as to fulfill the significant increasing and ongoing requirements from various gaming supplier and manufacturing licensing applications required from the directors in various jurisdictions in Canada and the USA. In addition, audit committee members will also receive $1,000 per audit committee meeting they attend.

There are no other contracts, agreements, plans or arrangements that provide for payments to a NEO at, following or in connection with any termination (whether voluntary, involuntary or constructive), resignation, retirement, a change in control of the Company or a change in a NEO's responsibilities.

SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION

The following table sets forth information with respect to all compensation plans under which equity securities are authorized for issuance as of December 31, 2025:

Equity Compensation Plan Information

	Number of securities to be issued upon exercise of outstanding options	Weighted-average exercise price of outstanding options	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a))
Plan category[(1)]	(a)	(b)	(c)
Equity compensation plans approved by security holders	23,890,000	0.10	5,547,068
Equity compensation plans not approved by securityholders	N/A	N/A	N/A
TOTAL	23,890,000		5,547,068

[(1)] Represents the Company's 10% Rolling Stock Option Plan. As at December 31, 2025, the Stock Option Plan reserves for issuance pursuant to stock options a maximum number of Common Shares as is equal to 10% of the outstanding Common Shares from time to time.

For further information on the Company's equity compensation plan, refer to the heading "Particulars of Other Matters To Be Acted" Upon" – "Reapproval of the Stock Option Plan."

INDEBTEDNESS OF DIRECTORS AND SENIOR OFFICERS

Other than "routine indebtedness" as defined in applicable securities legislation, since the beginning of the last fiscal year of the Company, none of the executive officers, directors or employees or any former executive officers, directors or employees of the Company or any proposed nominee for election as a director of the Company or any of their respective associates is or has been indebted to the Company or has been indebted to any other entity where that indebtedness was the subject of a guarantee, support agreement, letter of credit or other similar arrangement or understanding provided by the Company.

INTEREST OF CERTAIN PERSONS IN MATTERS TO BE ACTED UPON

Except as otherwise disclosed herein, none of:

(a) the directors or senior officers of the Company at any time since the beginning of the last financial year of the Company;

(b) the proposed nominees for election as a director of the Company; or

(c) the associates or affiliates of the foregoing persons,

has any material interest, direct or indirect, by way of beneficial ownership of securities or otherwise, in any matters to be acted upon at the Meeting exclusive of the election of directors or the appointment of auditors.

INTEREST OF INFORMED PERSONS IN MATERIAL TRANSACTIONS

For purposes of the following discussion, "**Informed Person**" means (a) a director or executive officer of the Company; (b) a director or executive officer of a person or company that is itself an Informed Person or a subsidiary of the Company; (c) any person or company who beneficially owns, directly or indirectly, voting securities of the Company or who exercises control or direction over voting securities of the Company or a combination of both carrying more than 10 percent of the voting rights attached to all outstanding voting securities of the Company, other than the voting securities held by the person or company as underwriter in the course of a distribution; and (d) the Company itself if it has purchased, redeemed or otherwise acquired any of its securities, for so long as it holds any of its securities.

Except as disclosed below, elsewhere herein or in the Notes to the Company's financial statements for the financial year ended December 31, 2025, none of:

(a) the Informed Persons of the Company;

(b) the proposed nominees for election as a director of the Company; or

(c) the associates or affiliates of the foregoing persons,

has any material interest, direct or indirect, in any transaction since the commencement of the last financial year of the Company or in a proposed transaction which has materially affected or would materially affect the Company.

FINANCIAL STATEMENTS

The audited financial statements of the Company for the period ended December 31, 2025 (the "**Financial Statements**"), together with the Auditor's Report thereon, will be presented to Shareholders at the Meeting. The Financial Statements and the Auditor's Report thereon together with Management's Discussion and Analysis for the financial year ended December 31, 2025 are available on SEDAR+ at www.sedarplus.ca. The Notice of Annual General and Special Meeting of Shareholders, Information Circular, Request for Financial Statements (NI 51-102) and form of Proxy will be available from the Company's Registrar and Transfer Agent, Computershare Investor Services Inc., 510 Burrard Street, 2nd floor, Vancouver, British Columbia, V6C 3B9, or from the Company's head office located at Suite 575 – 510 Burrard Street, Vancouver, British Columbia, V6C 3A8.

REQUEST FOR FINANCIAL STATEMENTS

National Instrument 51-102 "Continuous Disclosure Obligations" sets out the procedures for a Shareholder to receive financial statements. If you wish to receive financial statements, you may use the enclosed form or provide instructions in any other written format. Registered Shareholders must also provide written instructions in order to receive the financial statements.

FIXING THE NUMBER OF DIRECTORS AND ELECTION OF DIRECTORS

The persons named in the enclosed Instrument of Proxy intend to vote in favour of fixing the number of directors at four (4). Although Management is nominating four (4) individuals to stand for election, the names of further nominees for directors may come from the floor at the Meeting.

Each director of the Company is elected annually and holds office until the next Annual General Meeting of Shareholders unless his successor is duly elected or until his resignation as a director.

In the absence of instructions to the contrary, the shares represented by Proxy will be voted for the nominees herein listed. Management does not contemplate that any of the nominees will be unable to serve as a director.

INFORMATION CONCERNING NOMINEES SUBMITTED BY MANAGEMENT

The following table sets out the names of the persons proposed to be nominated by Management for election as a director, the province or state and country in which each of them is ordinarily resident, the positions and offices which each presently holds with the Company, the period of time for which each of them has been a director of the Company, their respective principal occupations or employment during the past five years if such nominee is not presently an elected director and the number of shares of the Company which each beneficially owns, directly or indirectly, or over which control or direction is exercised as of the date of this Information Circular. All four nominees are currently directors of the Company.

The nominees for the office of director and information concerning them as furnished by the individual nominees are as follows:

Name, Province and Country of Ordinary Residence and Positions Held with the Company	Principal Occupation[(1)]	Date First Became a Director	No. of Shares Beneficially Owned, Directly or Indirectly
Jake H. Kalpakian President, CEO and Director Vancouver, BC	President and CEO of the Company; President & CEO of 37 Capital Inc.	January 2, 1991	467,668 direct 880,634 indirect[(2)] 9,000,000 stock options
Neil Spellman CFO and Director Carlsbad, California	CFO of Jackpot Digital Inc since July 2019; Sr. Vice-President of DB Financial Management, Inc. from February 2001 until July 2020	July 12, 2002	11,538 direct 800,000 stock options
Gregory Todd McFarlane Director St. George, Utah	Freelance Advertising Copywriter	October 1, 1992	0 direct 800,000 stock options
Alan Artunian Director Toluca Lake, California	Business Consultant	January 2, 2017	3,600 direct 800,000 stock options

(1) All directors were elected at the last Annual General Meeting. Unless otherwise stated above, all nominees have held the principal occupation or employment indicated for the past five years.

(2) 875,334 Common Shares are held by Kalpakian Bros. of B.C. Ltd. and 5,300 Common Shares are held by Diana Kalpakian, spouse of Jake H. Kalpakian.

The Company does not currently have an Executive Committee of its Board of Directors. The current members of the Audit Committee are Neil Spellman, Gregory T. McFarlane and Alan Artunian.

CEASE TRADE ORDERS, CORPORATE AND PERSONAL BANKRUPTCIES, PENALTIES AND SANCTIONS

No proposed director (including any personal holding company of a proposed director):

(1) is, as at the date of this Information Circular, or has been, within 10 years before the date of this Information Circular, a director, chief executive officer or chief financial officer of any company (including the Company) that:

(a) was the subject of a cease trade order (including a management cease trade order which applies to directors or executive officers), an order similar to a cease trade order or an order that denied the relevant company access to any exemption under securities legislation that was in effect for a period of more than 30

consecutive days (collectively an "order"), that was issued while such person was acting in the capacity as director, chief executive officer or chief financial officer;

(b) was subject to an order that was issued after such person ceased to be a director, chief executive officer or chief financial officer and which resulted from an event that occurred while that person was acting in the capacity as a director, chief executive officer or chief financial officer;

(2) is, as at the date of this Information Circular, or has been within 10 years before the date of this Information Circular, a director or executive officer of any company (including the Company) that, while that person was acting in that capacity, or within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets;

(3) has, within the 10 years before the date of this Information Circular, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of the proposed director; or

(4) has been subject to:

(a) any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority or has entered into a settlement agreement with a securities regulatory authority since December 31, 2000 or before December 31, 2000 the disclosure of which would likely be important to a reasonable security holder in deciding whether to vote for a proposed director; or

(b) any other penalties or sanctions imposed by a court or regulatory body that would likely be considered important to a reasonable securityholder in deciding whether to vote for a proposed director.

No proposed director is to be elected under any arrangement or understanding between the proposed director and any other person or company, except the directors and executive officers of the Company acting solely in such capacity.

AUDIT COMMITTEE DISCLOSURE

The Audit Committee Charter and the disclosure required by Form 52-110F2 is attached hereto as Schedule "A". The Audit Committee monitors the integrity of internal controls and monitors the business conduct of the Company. The committee reviews matters on a quarterly basis, relating to the financial position of the Company in order to provide reasonable assurances that the Company is in compliance with applicable laws and regulations, is conducting its affairs ethically and that effective internal controls and information systems are maintained.

CORPORATE GOVERNANCE

The information required to be disclosed by National Instrument 58-101 *Disclosure of Corporate Governance Practices* is attached to this Information Circular as Schedule "B".

APPOINTMENT AND REMUNERATION OF AUDITORS

Shareholders will be asked to approve the appointment of DMCL LLP, Chartered Professional Accountants, of Suite 1500 - 1140 West Pender Street, Vancouver, British Columbia, V6E 4G1, as the auditor of the Company to hold office until the next Annual General Meeting of the Shareholders at remuneration to be fixed by the Board of Directors.

SPECIAL BUSINESS

Creation of Lyle A. Berman as a New Control Person

A "Control Person" is defined in Policy 1.1. of the TSX Venture Exchange ("TSXV") as any person that holds or is one of a combination of persons that holds a sufficient number of any of the securities of an issuer so as to affect materially the control of that issuer, or that holds more than 20% of the outstanding voting shares of an issuer except where there is evidence showing that the holder of those securities does not materially affect the control of the issuer.

At the Meeting, the disinterested shareholders of the Company will be asked to consider and, if deemed advisable, to pass the Potential Control Person Resolution (as defined herein). Shareholders of the Company are being asked to approve the Potential Control Person

Resolution as a result of the private placement of $1,927,025 unsecured convertible debenture of the Company (the "Convertible Debenture") with Lyle A. Berman Revocable Trust, Lyle A. Berman as trustee ("Mr. Berman"), which closed on June 5, 2026 (the "Private Placement"). Full conversion of the Convertible Debenture could result in Mr. Berman being considered a Control Person of the Company.

The Company issued a Convertible Debenture in the principal amount of $1,927,025 to Mr. Berman with a maturity date of June 5, 2031. The principal is convertible for Common Shares at a conversion price of C$0.06 per Common Share; and an interest rate of 10% per annum. If the outstanding principal of the Convertible Debenture was converted in full into Common Shares by Mr. Berman, 32,117,084 Common Shares would be issued by the Company, which would represent approximately 25.45% of the issued and outstanding Common Shares on a partially diluted basis. As a result, the Convertible Debenture includes a "blocker" provision which stipulates that, until the Potential Control Person Resolution is approved, Mr. Berman may not convert any portion of the principal amount of the Convertible Debenture to the extent that the issuance of the Common Shares issuable to Mr. Berman upon such conversion results in Mr. Berman holding Common Shares that exceed 19.9% of the then issued and outstanding Common Shares of the Company (the "Threshold Restriction").

In order to remove the Threshold Restriction and in accordance with the terms of the Convertible Debenture, the Company is required to seek disinterested shareholder approval to authorize the creation of Mr. Berman as potential new Control Person pursuant to the policies of the TSXV. Once such disinterested shareholder approval has been obtained, Mr. Berman will be permitted to convert the Convertible Debenture into Common Shares without being subject to the Threshold Restriction.

Given the foregoing, the disinterested shareholders of the Company will be asked to consider and, if deemed advisable, to approve, at the Meeting, an ordinary resolution approving Mr. Berman as a potential Control Person of the Company, with "disinterested shareholder approval" meaning that the votes attached to the Common Shares held by the potential new "Control Person", being Mr. Berman and his trust accounts, Lyle A. Berman Revocable Trust and Theresa Berman 2012 Revocable Trust, are excluded from the calculation of such approval.

Disinterested Shareholder Approval

Disinterested shareholders of the Company will be asked at the Meeting to consider and, if deemed advisable, to approve the following resolution which must be approved by at least a simple majority of the votes cast by shareholders represented in person or by proxy at the Meeting provided that, in connection with the approval of the potential creation of the new Control Person, the respective votes attached to the Common Shares held by Mr. Berman shall be excluded from the calculation of such approval.

Pursuant to the policies of the TSXV, disinterested shareholders of the Company will be asked at the Meeting to approve the following resolution (the "Potential Control Person Resolution"):

"BE IT RESOLVED, as an ordinary resolution of the shareholders of Jackpot Digital Inc. (the "Company") that:

1. the potential creation of a new Control Person (as such term is defined in the policies of the TSX Venture Exchange) of the Company, being Lyle A. Berman (“Mr. Berman"), resulting from the issuance of common shares in the capital of the Company upon conversion of the convertible debenture of the Company held by Lyle A. Berman Revocable Trust which may result in Mr. Berman acquiring ownership and control of up to 88,225,912 common shares, as more particularly described in the Company's management information circular dated November 4, 2026, is hereby authorized and approved;

2. any one director or officer of the Company, for and on behalf of the Company is hereby authorized to execute, deliver and file, or cause to be filed, all documents, instruments and certificates and take all such other actions as any such director or officer, in his or her discretion, may deem necessary, advisable or appropriate to implement this resolution and the matters authorized hereby, such determination to be conclusively evidenced by the execution and delivery of any such documents and instruments and the taking of any such actions; and

3. notwithstanding the foregoing approvals, the board of directors of the Company be and are hereby authorized, by resolution at any time in its absolute discretion, to determine whether or not to proceed with the transactions contemplated by these resolutions at anytime prior to giving effect thereto without further approval, ratification or confirmation by the shareholders of the Company."

In accordance with the requirement to obtain disinterested shareholder approval, the Common Shares beneficially owned by Mr. Berman will not be eligible to vote on this resolution. As of the Record Date, Mr. Berman owns or controls, directly or indirectly, in the aggregate of 56,108,828 Common Shares, representing approximately 17.84% of the issued and outstanding Common Shares.

Recommendation of the Board of Directors

The Board recommends that shareholders vote **FOR** the approval of the Potential Control Person Resolution. In the absence of contrary instructions, the persons designated by management of the Company in the enclosed form of proxy intend to vote **FOR** the approval of the Potential Control Person Resolution.

REPRICING OF STOCK OPTIONS PREVIOUSLY GRANTED TO INSIDERS

On November 2, 2026, the Board approved the repricing of the exercise price (the "Repricing") of an aggregate of 12,200,000 outstanding incentive stock options (the "Stock Options") to purchase Common Shares of the Company from $0.15 per Common Share to $0.05 per Common Share, expiring on November 5, 2028. The expiry date of the Stock Options has not been amended.

Under TSXV Policy 4.4 – Security Based Compensation, the Repricing is subject to the approval of the TSXV and requires approval of disinterested shareholders of the Company in the event the holder of the Stock Options is an insider of the Company (the "Insiders"). The Insiders and the Associates and Affiliates (as defined in the TSXV policies) of such persons who are not entitled to vote on the Option Repricing Resolution are listed in the table below and such persons own or control, directly or indirectly, an aggregate of 57,675,393 Common Shares. Accordingly at the Meeting, the Company is seeking disinterested shareholder approval for the Repricing of the 12,200,000 Stock Options held by Insiders set out in the table below.

Name	Title	Date of Grant	Number of Options	Original Exercise Price	Expiry Date	Amended Exercise Price
Jake Kalpakian	Director, President & CEO	November 5, 2025	9,000,000	$0.15	November 5, 2028	$0.05
Neil Spellman	Director, CFO	November 5, 2025	800,000	$0.15	November 5, 2028	$0.05
Gregory McFarlane	Director	November 5, 2025	800,000	$0.15	November 5, 2028	$0.05
Alan Artunian	Director	November 5, 2025	800,000	$0.15	November 5, 2028	$0.05
Maria Arenas	Officer	November 5, 2025	800,000	$0.15	November 5, 2028	$0.05
Total:			**12,200,000**			

The Board believes that it is in the best interest of the Company to re-price these Stock Options since the significant difference between the original exercise price of the Stock Options and the current market price of the Common Shares undermines the purpose of the Stock Option Plan, which is to attract, retain and motivate the directors, officers and employees of the Company.

At the Meeting, disinterested Shareholders will be asked to consider and, if deemed advisable, to approve the following ordinary resolution (the "Option Repricing Resolution") to reprice the 12,200,000 Stock Options set out above. The Repricing of the Stock Options is subject to the approval of the TSXV. To be adopted, the Option Repricing Resolution is required to be passed by the affirmative vote of a majority of the votes cast at the Meeting, excluding votes attached to Common Shares held by Insiders and their respective Associates or Affiliates.

"**BE IT RESOLVED** as an ordinary resolution of the Company, excluding votes held by certain insiders and their associates, that:

1. the amendment of the exercise price of 12,200,000 Stock Options to purchase common shares in the capital of the Company which are held by Insiders of the Company to $0.05 per common share, as more particularly described in the management information circular of the Company dated November 4, 2026, is hereby confirmed, ratified and approved; and

2. any one director or officer of the Company is hereby authorized and directed on behalf of the Company to execute all documents and to do all such other acts and things as such director or officer may determine to be necessary or advisable to give effect to the foregoing provisions of this resolution."

The Board has reviewed the proposed resolution and concluded that it is fair and reasonable to the Shareholders and in the best interests of the Company and recommends that Shareholders vote in favour of the Option Repricing Resolution.

OTHER MATTERS

Reapproval of the Company's 10% Rolling Stock Option Plan

At last year's Annual General and Special Meeting held on December 18, 2025, the Shareholders reapproved the Company's Stock Option Plan, which is a 10% "rolling" stock option plan. Under the policies of the Exchange, a rolling stock option plan must be re-approved on a yearly basis by Shareholders.

Shareholders will be asked to pass an ordinary resolution reapproving the Company's Stock Option Plan. The details of the Stock Option Plan are set forth below.

(a) the Stock Option Plan reserves, for issuance pursuant to the exercise of stock options, a maximum number of Common Shares of the Company equal to 10% of the issued Common Shares of the Company at the time of any stock option grant;

(b) an optionee must either be an Eligible Charitable Organization or a Director, Employee or Consultant of the Company at the time the option is granted in order to be eligible for the grant of a stock option to the optionee;

(c) the aggregate number of options granted to any one Person (and companies wholly owned by that Person) in a 12-month period must not exceed 5% of the issued Common Shares of the Company calculated on the date an option is granted to the Person (unless the Company has obtained the requisite Disinterested Shareholder Approval);

(d) the aggregate number of options granted to any one Consultant in a 12-month period must not exceed 2% of the issued Common Shares of the Company, calculated at the date an option is granted to the Consultant;

(e) the aggregate number of options granted to all Persons retained to provide Investor Relations Activities must not exceed 2% of the issued Common Shares of the Company in any 12-month period, calculated at the date an option is granted to any such Person;

(f) options issued to Persons retained to provide Investor Relations Activities must vest in stages over a period of not less than 12 months with no more than 1/4 of the options vesting in any 3-month period;

(g) the minimum exercise price per Common Share of a stock option must not be less than the Discounted Market Price of the Common Shares of the Company, subject to a minimum exercise price of $0.05;

(h) options can be exercisable for a maximum of 10 years from the date of grant (subject to extension where the expiry date falls within a "blackout period" (see (o) below);

(i) stock options (other than options held by a person involved in Investor Relations Activities) will cease to be exercisable 90 days after the optionee ceases to be a Director (which term includes a senior officer), Employee, Consultant, Eligible Charitable Organization or Management Company Employee otherwise than by death, or for a period of not more than one year following the date of such death and the expiry of the term of the option.. Stock options granted to persons involved in Investor Relations Activities will cease to be exercisable 30 days after the optionee ceases to serve in such capacity otherwise than by death, or for a period of not more than one year following the date of such death and the expiry of the term of the option.

(j) all options are non-assignable and non-transferable;

(k) Disinterested Shareholder Approval must be obtained for any reduction in the exercise price of a stock option if the optionee is an Insider of the Company at the time of the proposed amendment;

(l) the Stock Option Plan contains provisions for adjustment in the number of Common Shares or other property issuable on exercise of a stock option in the event of a share consolidation, split, reclassification or other capital reorganization, or a stock dividend, amalgamation, merger or other relevant corporate transaction, or any other relevant change in or event affecting the Common Shares;

(m) upon the occurrence of an Accelerated Vesting Event (as defined in the Stock Option Plan), the Board will have the power, at its sole discretion and without being required to obtain the approval of Shareholders or the holder of any stock option, to make such changes to the terms of stock options as it considers fair and appropriate in the circumstances, including but not limited to: (a) accelerating the vesting of stock options, conditionally or unconditionally; (b) terminating every stock option if under the transaction giving rise to the Accelerated Vesting Event, options in replacement of the stock options are proposed to be granted to or exchanged with the holders of stock options, which replacement options treat the holders of stock options in a manner which the Board considers fair and appropriate in the circumstances having regard to the treatment of holders of Common Shares under such transaction; (c) otherwise modifying the terms of any stock option to assist the holder to tender into any take-over bid or other transaction constituting an Accelerated Vesting Event; or (d) following the successful completion of such Accelerated Vesting Event, terminating any stock option to the extent it has not been exercised prior to successful completion of the Accelerated Vesting Event. The determination of the Board in respect of any such Accelerated Vesting Event shall for the purposes of the Stock Option Plan be final, conclusive and binding;

(n) in connection with the exercise of an option, as a condition to such exercise the Company shall require the optionee to pay to the Company an amount as necessary so as to ensure that the Company is in compliance with the applicable provisions of any federal, provincial or local laws relating to the withholding of tax or other required deductions relating to the exercise of such option; and

(o) an option will be automatically extended past its expiry date if such expiry date falls within a blackout period during which the Company prohibits optionees from exercising their options, subject to the following requirements: (a) the blackout period must (i) be formally imposed by the Company pursuant to its internal trading policies; and (ii) must expire upon the general disclosure of undisclosed Material Information; and (b) the automatic extension of an optionee's option will not be permitted where the optionee or the Company is subject to a cease trade order (or similar order under Securities Laws) in respect of the Company's securities.

"Consultant", "Director", "Disinterested Shareholder Approval", "Eligible Charitable Organization", "Employee", "Investor Relations Activities", "Management Company Employee", "Market Price", "Material Information", "Person" and "Securities Laws" all have the same definition as in the policies of the Exchange.

Management recommends, and the persons named in the enclosed form of Proxy intend to vote in favour of, the reapproval of the Stock Option Plan.

The text of the resolution to be passed is as follows. In order to be passed, a majority of the votes cast at the Meeting in person or by Proxy must be voted in favour of the resolution.

> "**RESOLVED THAT** the Company's Stock Option Plan is hereby reapproved with such additional provisions and amendments, provided that such are not inconsistent with the policies of the TSX Venture Exchange, as the directors of the Company may deem necessary or advisable."

ADDITIONAL INFORMATION

Additional information relating to the Company is available on SEDAR+ at www.sedarplus.ca. Copies of the Company's Financial Statements and Management Discussion and Analysis may be obtained without charge upon request from the Company, at Suite 575 – 510 Burrard Street, Vancouver, British Columbia, V6C 3A8, Tel: (604) 681-0204 and such documents will be sent by mail or electronically by email as may be specified at the time of the request. Financial information is provided in the Company's comparative Financial Statements and Management's Discussion and Analysis for the year ended December 31, 2025.

DIRECTOR APPROVAL

The contents of this Information Circular and the sending thereof to the Shareholders of the Company have been approved by the Board of Directors.

DATED at Vancouver, British Columbia, this 4th day of November, 2026.

"Jake H. Kalpakian"

_____

Jake H. Kalpakian
President, Chief Executive Officer and Director

SCHEDULE "A"

FORM 52-110F2
AUDIT COMMITTEE DISCLOSURE

ITEM 1: THE AUDIT COMMITTEE'S CHARTER

Purpose

The overall purpose of the Audit Committee (the "**Committee**") of Jackpot Digital Inc. (the "**Company**") is to ensure that the Company's Management has designed and implemented an effective system of internal financial controls, to review and report on the integrity of the consolidated financial statements and related financial disclosure of the Company, and to review the Company's compliance with regulatory and statutory requirements as they relate to financial statements, taxation matters and disclosure of financial information. It is the intention of the Board that through the involvement of the Committee, the external audit will be conducted independently of the Company's Management to ensure that the independent auditors serve the interests of Shareholders rather than the interests of Management of the Company. The Committee will act as a liaison to provide better communication between the Board and the external auditors. The Committee will monitor the independence and performance of the Company's independent auditors.

Composition, Procedures and Organization

(1) The Committee shall consist of at least three members of the Board of Directors (the "**Board**").

(2) At least two (2) members of the Committee shall be independent and the Committee shall endeavour to appoint a majority of independent directors to the Committee, who in the opinion of the Board, would be free from a relationship which would interfere with the exercise of the Committee members' independent judgment. At least one (1) member of the Committee shall have accounting or related financial management expertise. All members of the Committee that are not financially literate will work towards becoming financially literate to obtain a working familiarity with basic finance and accounting practices applicable to the Company. For the purposes of this Charter, an individual is financially literate if he or she has the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the Company's financial statements.

(3) The Board, at its organizational meeting held in conjunction with each annual general meeting of the shareholders, shall appoint the members of the Committee for the ensuing year. The Board may at any time remove or replace any member of the Committee and may fill any vacancy in the Committee.

(4) Unless the Board shall have appointed a chair of the Committee, the members of the Committee shall elect a chair and a secretary from among their number.

(5) The quorum for meetings shall be a majority of the members of the Committee, present in person or by telephone or other telecommunication device that permits all persons participating in the meeting to speak and to hear each other.

(6) The Committee shall have access to such officers and employees of the Company and to the Company's external auditors, and to such information respecting the Company, as it considers to be necessary or advisable in order to perform its duties and responsibilities.

(7) Meetings of the Committee shall be conducted as follows:

  (a) the Committee shall meet at least four times annually at such times and at such locations as may be requested by the chair of the Committee. The external auditors or any member of the Committee may request a meeting of the Committee;

  (b) the external auditors shall receive notice of and have the right to attend all meetings of the Committee; and

  (c) management representatives may be invited to attend all meetings except private sessions with the external auditors.

(8) The internal auditors and the external auditors shall have a direct line of communication to the Committee through its chair and may bypass management if deemed necessary. The Committee, through its chair, may

contact directly any employee in the Company as it deems necessary, and any employee may bring before the Committee any matter involving questionable, illegal or improper financial practices or transactions.

ROLES AND RESPONSIBILITIES

(9) The overall duties and responsibilities of the Committee shall be as follows:

(a) to assist the Board in the discharge of its responsibilities relating to the Company's accounting principles, reporting practices and internal controls and its approval of the Company's annual and quarterly consolidated financial statements and related financial disclosure;

(b) to establish and maintain a direct line of communication with the Company's internal and external auditors and assess their performance;

(c) to ensure that the management of the Company has designed, implemented and is maintaining an effective system of internal financial controls; and

(d) to report regularly to the Board on the fulfilment of its duties and responsibilities.

(10) The duties and responsibilities of the Committee as they relate to the external auditors shall be as follows:

(a) to recommend to the Board a firm of external auditors to be engaged by the Company, and to verify the independence of such external auditors;

(b) to review and approve the fee, scope and timing of the audit and other related services rendered by the external auditors;

(c) review the audit plan of the external auditors prior to the commencement of the audit;

(d) to review with the external auditors, upon completion of their audit:

A. contents of their report;

B. scope and quality of the audit work performed;

C. adequacy of the Company's financial and auditing personnel;

D. co operation received from the Company's personnel during the audit;

E. internal resources used;

F. significant transactions outside of the normal business of the Company;

G. significant proposed adjustments and recommendations for improving internal accounting controls, accounting principles or management systems; and

H. the non-audit services provided by the external auditors;

(e) to discuss with the external auditors the quality and not just the acceptability of the Company's accounting principles; and

(f) to implement structures and procedures to ensure that the Committee meets the external auditors on a regular basis in the absence of management.

(11) The duties and responsibilities of the Committee as they relate to the internal control procedures of the Company are to:

(a) review the appropriateness and effectiveness of the Company's policies and business practices which impact on the financial integrity of the Company, including those relating to internal auditing, insurance, accounting, information services and systems and financial controls, management reporting and risk management;

(b) review compliance under the Company's business conduct and ethics policies and to periodically review these policies and recommend to the Board changes which the Committee may deem appropriate;

(c) review any unresolved issues between management and the external auditors that could affect the financial reporting or internal controls of the Company; and

(d) periodically review the Company's financial and auditing procedures and the extent to which recommendations made by the internal audit staff or by the external auditors have been implemented.

(12) The Committee is also charged with the responsibility to:

(a) review the Company's quarterly statements of earnings, including the impact of unusual items and changes in accounting principles and estimates and report to the Board with respect thereto;

(b) review and approve the financial sections of:

A. the annual report to Shareholders;

B. the annual information form, if required;

C. annual and interim MD&A;

D. prospectuses;

E. news releases discussing financial results of the Company; and

F. other public reports of a financial nature requiring approval by the Board,

and report to the Board with respect thereto;

(c) review regulatory filings and decisions as they relate to the Company's consolidated financial statements;

(d) review the appropriateness of the policies and procedures used in the preparation of the Company's consolidated financial statements and other required disclosure documents, and consider recommendations for any material change to such policies;

(e) review and report on the integrity of the Company's consolidated financial statements;

(f) review the minutes of any audit committee meeting of subsidiary companies;

(g) review with management, the external auditors and, if necessary, with legal counsel, any litigation, claim or other contingency, including tax assessments that could have a material effect upon the financial position or operating results of the Company and the manner in which such matters have been disclosed in the consolidated financial statements;

(h) review the Company's compliance with regulatory and statutory requirements as they relate to financial statements, tax matters and disclosure of financial information; and

(i) develop a calendar of activities to be undertaken by the Committee for each ensuing year and to submit the calendar in the appropriate format to the Board of Directors following each annual general meeting of shareholders.

(13) The Committee shall have the authority:

(a) to engage independent counsel and other advisors as it determines necessary to carry out its duties,

(b) to set and pay the compensation for any advisors employed by the Committee; and

(c) to communicate directly with the internal and external auditors.

ITEM 2: COMPOSITION OF THE AUDIT COMMITTEE

The current members of the Committee are Neil Spellman, Gregory Todd McFarlane and Alan Artunian. All of the members are financially literate. Only Gregory Todd McFarlane and Alan Artunian are considered to be independent. "Independent" and "financially literate" have the meaning used in Multilateral Instrument 52-110 (the "Instrument") of the Canadian Securities Administrators.

ITEM 3: RELEVANT EDUCATION AND EXPERIENCE

The Instrument provides that an individual is "financially literate" if he or she has the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the Company's financial statements.

All of the members of the Company's audit committee are financially literate as that term is defined in the Instrument.

Neil Spellman and Gregory Todd McFarlane sit on the audit committee of another public issuer. All members have an understanding of the accounting principles used by the Company to prepare its financial statements and have an understanding of its internal controls and procedures for financial reporting.

ITEM 4: AUDIT COMMITTEE OVERSIGHT

At no time since the commencement of the Company's most recently completed financial year was a recommendation of the Committee to nominate or compensate an external auditor (currently, Smythe LLP, Chartered Professional Accountants) not adopted by the Board.

ITEM 5: RELIANCE ON CERTAIN EXEMPTIONS

Since the effective date of the Instrument, the Company has not relied on the exemptions contained in sections 2.4 or 8 of the Instrument. Section 2.4 provides an exemption from the requirement that the audit committee must pre-approve all non-audit services to be provided by the auditor, where the total amount of fees related to the non-audit services are not expected to exceed 5% of the total fees payable to the auditor in the fiscal year in which the non-audit services were provided. Section 8 permits a company to apply to a securities regulatory authority for an exemption from the requirements of the Instrument, in whole or in part.

ITEM 6: PRE-APPROVAL POLICIES AND PROCEDURES

Formal policies and procedures for the engagement of non-audit services have yet to be formulated and adopted. Subject to the requirements of the Instrument, the engagement of non-audit services is considered by the Company's Board of Directors, and where applicable by the Audit Committee, on a case-by-case basis.

ITEM 7: EXTERNAL AUDITOR SERVICE FEES (BY CATEGORY)

The aggregate fees charged to the Company by the external auditor in each of the last two fiscal years are as follows:

	FYE 2024	FYE 2025
Audit fees for the year ended	$92,000	$92,000
Audit related fees	$0	$0
Tax fees	$5,500[(1)]	$6,000[(1)]
All other fees (non-tax)	$1,150[(2)]	$1,125[(2)]
Total Fees:	**$98,650**	**$99,125**

(1) These fees are for preparation and filing of the Company's tax return.
(2) Disbursement incurred by the external auditor in respect of the Canadian Public Accountability Board.

ITEM 8: EXEMPTION

In respect of the most recently completed financial year, the Company is relying on the exemption set out in section 6.1 of the Instrument with respect to compliance with the requirements of Part 3 (Composition of the Audit Committee) and Part 5 (Reporting Obligations) of the Instrument.

SCHEDULE "B"
JACKPOT DIGITAL INC.

CORPORATE GOVERNANCE

Pursuant to National Instrument 58-101 Disclosure of Corporate Governance Practices the Company is required to and hereby discloses its corporate governance practices as follows.

ITEM 1. BOARD OF DIRECTORS

The Board of Directors of the Company facilitates its exercise of independent supervision over the Company's management through frequent meetings of the Board.

Mr. Gregory T. McFarlane, a director of the Company, is "independent" in that he has no direct or indirect material relationship with the Company.

Mr. Alan Artunian, a director of the Company, is "independent" in that he has no direct or indirect material relationship with the Company.

A material relationship is a relationship which could, in the view of the Company's board of directors, be reasonably expected to interfere with the exercise of a member's independent judgment.

Mr. Jake Kalpakian is the President and Chief Executive Officer of the Company and is therefore not independent.

Mr. Neil Spellman is the Chief Financial Officer of the Company, and is therefore not independent.

ITEM 2. DIRECTORSHIPS

The directors of the Company are currently directors of the following other reporting issuers:

Name of Director	Name of Reporting Issuer	Term
Jake H. Kalpakian	37 Capital Inc. (CSE) Yo Eleven Gaming Inc. (not publicly traded) Kalma Capital Corp. (TSX.V)	January 1991 to present June 2021 to present March 2022 to present
Gregory Todd MacFarlane	37 Capital Inc.(CSE) Yo Eleven Gaming Inc.(not publicly traded)	October 1992 to present June 2021 to present
Neil Spellman	37 Capital Inc. (CSE) Yo Eleven Gaming Inc.(not publicly traded)	August 2016 to present June 2021 to present
Alan Artunian	Yo Eleven Gaming Inc. (not publicly traded)	June 2021 to present

ITEM 3. ORIENTATION AND CONTINUING EDUCATION

The Board of Directors of the Company briefs all new directors with the policies of the Board of Directors, and other relevant corporate and business information.

ITEM 4. ETHICAL BUSINESS CONDUCT

The Board has found that the fiduciary duties placed on individual directors by the Company's governing corporate legislation and the common law and the restrictions placed by applicable corporate legislation on an individual director's participation in decisions of the Board in which the director has an interest have been sufficient to ensure that the Board operates independently of management and in the best interests of the Company.

Under the corporate legislation, a director is required to act honestly and in good faith with a view to the best interests of the Company and exercise the care, diligence and skill that a reasonably prudent person would exercise in

comparable circumstances, and disclose to the board the nature and extent of any interest of the director in any material contract or material transaction, whether made or proposed, if the director is a party to the contract or transaction, is a director or officer (or an individual acting in a similar capacity) of a party to the contract or transaction or has a material interest in a party to the contract or transaction. The director must then abstain from voting on the contract or transaction unless the contract or transaction (i) relates primarily to their remuneration as a director, officer, employee or agent of the Company or an affiliate of the Company, (ii) is for indemnity or insurance for the benefit of the director in connection with the Company, or (iii) is with an affiliate of the Company. If the director abstains from voting after disclosure of their interest, the directors approve the contract or transaction and the contract or transaction was reasonable and fair to the Company at the time it was entered into, the contract or transaction is not invalid and the director is not accountable to the Company for any profit realized from the contract or transaction. Otherwise, the director must have acted honestly and in good faith, the contract or transaction must have been reasonable and fair to the Company and the contract or transaction be approved by the shareholders by a special resolution after receiving full disclosure of its terms in order for the director to avoid such liability or the contract or transaction being invalid.

ITEM 5. NOMINATION OF DIRECTORS

The Board of Directors is responsible for identifying individuals qualified to become new Board members and recommending to the Board new director nominees for the next annual meeting of the Shareholders.

New nominees must have a track record in general business management, special expertise in an area of strategic interest to the Company, the ability to devote the time required, shown support for the Company's mission and strategic objectives, and a willingness to serve.

ITEM 6. COMPENSATION

The Board of Directors conducts reviews with regard to directors' compensation once a year. To make its recommendation on directors' compensation, the Board of Directors takes into account the types of compensation and the amounts paid to directors of comparable publicly traded Canadian companies.

ITEM 7. OTHER BOARD COMMITTEES

Other than the Audit Committee and the Compliance Committee, the Company does not have any other committees.

ITEM 8. ASSESSMENTS

The Board of Directors monitors the adequacy of information given to directors, communication between the board and management and the strategic direction and processes of the board and committees.