TIMEPLAY HOLDINGS INC.

AUDIT COMMITTEE CHARTER

1. Purpose and authority

The Audit Committee (the "Committee") assists the Board of Directors (the "Board") of Timeplay Holdings Inc. (the "Company") in overseeing financial reporting, internal controls over financial reporting, financial risk, the external audit, and the handling of accounting and auditing complaints for the Company and its subsidiaries.

The Committee's role is oversight. Management prepares the financial statements, and the external auditors audit them; the Committee does not certify or guarantee either, and members carry no higher standard of care than other directors.

Within its mandate, the Committee may:

- Investigate any matter it considers appropriate, with unrestricted access to management, employees, books and records.
- Communicate directly with the external and any internal auditors.
- Engage independent legal, accounting or other advisors at the Company's expense and set their compensation.
- Obtain from the Company the funding the Committee determines is necessary for the payment of compensation to the external auditor and any advisors retained by the Committee, and for the Committee's ordinary administrative expenses necessary or appropriate in carrying out its duties.
- Require officers to attend its meetings.
- Delegate to subcommittees or individual members.

2. Composition

- The Committee will consist of at least three directors appointed by the Board. A majority of the members must not be executive officers, employees or control persons of the Company or an affiliate of the Company, subject to any exemption or transitional relief available under NI 52-110.
- Each member must be financially literate, meaning capable of reading and understanding a set of financial statements that presents a breadth and level of complexity of accounting issues generally comparable to those that can reasonably be expected to be raised by the Company's financial statements.
- Members serve until replaced by the Board, they resign, or they cease to be a director.
- The Board will appoint the Chair. If the Chair is absent from a meeting, the members present will appoint one of their number to chair the meeting. The Committee will meet at least quarterly and otherwise as circumstances require. A majority of the members then in office, and in any event not fewer than two members, will constitute a quorum.
- The CFO, the Corporate Secretary or another person chosen by the Committee acts as secretary. Meeting materials should be distributed sufficiently in advance to permit informed review. The Committee will maintain minutes and report its decisions and recommendations promptly to the Board.

3. Responsibilities

Financial reporting

- Review and recommend to the Board the annual financial statements and MD&A; review interim financial statements, MD&A and earnings releases before public disclosure.
- Review significant accounting policies, estimates and judgments, including revenue recognition for revenue-share, net-gaming-revenue

and licence-fee arrangements, and legal matters that could materially affect the statements.
- Review the CEO and CFO certificates filed under National Instrument 52-109.
- Review any financial outlook or other forward-looking financial information, and any non-GAAP or supplementary financial measures, before public disclosure; confirm adequate procedures exist for other public disclosure derived from the financial statements.

External auditors

- Recommend to the Board the external auditor to be nominated for appointment by the shareholders and the external auditor's compensation; review the proposed audit and interim review fees and recommend them to the Board for approval.
- Review the audit plan and the external auditor's qualifications, performance and independence. The external auditor reports directly to the Committee. The Committee will meet privately with the external auditor and with management, separately, as the Committee considers appropriate.
- Oversee the auditors' work and findings and resolve disagreements between management and the auditors.
- Pre-approve all non-audit services to be provided to the Company or its subsidiary entities by the external auditor, subject only to an exemption available under NI 52-110. Any reliance on the de minimis exemption must satisfy all applicable conditions of NI 52-110, including the applicable five percent threshold calculated by reference to the total amount of fees paid by the Company and its subsidiary entities to the external auditor during the relevant fiscal year, the requirement that the services were not recognized as non-audit services when engaged, and approval by the Committee before completion of the audit. The Committee may delegate the pre-approval function to one or more independent members, provided that each delegated pre-approval is presented to the full Committee at its first scheduled meeting following the pre-approval.

- Approve hiring policies for current and former partners and employees of present and former auditors.

Internal control and risk

- Oversee management's internal controls over financial reporting. If the Company does not have an internal audit function, consider annually whether one is required and make any appropriate recommendation to the Board.
- Review with management the Company's significant financial risks, including customer concentration, foreign exchange and liquidity, and how they are managed.
- Review periodically the adequacy of the Company's insurance coverage insofar as it relates to financial, reporting, fraud, cyber and director and officer risks within the Committee's mandate.
- Review material control deficiencies and management's remediation plans.
- Review related-party transactions outside the ordinary course and make recommendations to the Board; any member with an interest abstains.

Compliance, ethics and whistleblowing

- Maintain procedures for confidential, anonymous complaints on accounting, internal control and auditing matters, and review complaints received.
- Review the Whistleblower Policy annually and recommend amendments to the Board.
- Review annually directors' and officers' expenses.

4. Reporting and review

- The Chair reports to the Board after each meeting on significant findings, recommendations and any matter that could materially affect the Company.
- The Committee evaluates its own performance annually. New members will receive an orientation concerning the Company, the Committee's

responsibilities and the Company's financial reporting and accounting practices, and members will receive continuing education as appropriate.

- The Committee will review this Charter annually and recommend any appropriate amendments to the Board. For so long as the Company qualifies as a venture issuer under applicable securities laws, this Charter will be interpreted consistently with the requirements and exemptions applicable to venture issuers under NI 52-110. This Charter will also be interpreted consistently with applicable securities laws and Canadian Securities Exchange requirements. It forms part of the Board's governance framework and does not create duties or liabilities beyond those imposed by applicable law.

Annual calendar

The following calendar is an administrative guide only. The timing of Committee activities will be adjusted to reflect the Company's financial year, applicable filing deadlines and circumstances.

Item	Year-end	Q1	Q2	Q3
Financial statements, key estimates, auditor independence, financial risk update, certificates, whistleblower and litigation reports	X	X	X	X
Annual statements and MD&A; audit findings; auditor appointment	X			
Interim statements and MD&A; interim review report		X	X	X
Insurance coverage, Committee self-evaluation		X		
Significant accounting policies	X			X
Audit plan and fees, Whistleblower Policy, Charter review				X

Adopted and approved by the Board of Directors on November 12, 2026.