



SECOND AMENDED AND RESTATED SHARPLINK

GAMING, INC.

INVESTMENT AND TECHNOLOGY COMMITTEE CHARTER

I. Purpose

The purpose of the Investment and Technology Committee (the “Committee”) of the Board of Directors (the “Board”) of SharpLink Gaming, Inc., a Delaware corporation (the “Company”), is to assist the Board and management by providing oversight and advice with respect to the Company’s strategic cryptocurrency and technology initiatives. This Investment and Technology Committee Charter (this “Charter”) was adopted by the Board on May 30, 2025, as amended on September 19, 2025.

The Committee’s principal functions are to assist the Board by providing oversight for the development and execution of the Company’s strategic investment and technology initiatives, including its development and management of its treasury reserve assets, with a focus on Ether (the “Treasury Reserve Strategy”), as detailed in the Company’s Amended and Restated Treasury Reserve Policy dated September 19, 2025 (the “Treasury Reserve Policy”).

II. Membership

The Committee shall generally consist of two or more members of the Board, with the exact number to be determined by the Board from time to time, and will also include the Chairman, Chief Executive Officer (CEO), and an independent member of the Board.

Committee members shall be appointed by and serve at the discretion of the Board. Committee members may be removed for any reason (or no reason) by the majority of the Board. Any Committee member may resign effective upon giving oral or written notice to the Chairman of the Board (unless the notice specifies a later time for the effectiveness of such resignation). In the event that there is no Chairman of the Board, the notice of resignation shall be delivered to the full Board. Vacancies occurring on the Committee shall be filled by the majority of the Board.

The Board may designate a chair of the Committee. In the absence of that designation, the Committee may designate a chair by majority vote of the Committee members. The chair will set the agenda for Committee meetings and conduct proceedings of those meetings.

III. Responsibilities and Authority

The following are general guidelines establishing the responsibilities and authority of the Committee. This list is not intended to be exhaustive, and the Committee may modify the list as appropriate, establishing policies and procedures as required or recommended to meet its purpose and carry out its principal functions.

A. Strategic Investment and Technology Initiatives

The Committee shall:

1. Assist the Board by providing oversight for the development and execution of the Company's Treasury Reserve Strategy and technology initiatives.
2. Periodically review and assess with management the development and modification of the Company's Treasury Reserve Strategy, Treasury Reserve Policy and technology initiatives.
3. Review and assess with management, as it deems necessary and appropriate, the impact of external developments and factors on the Company's Treasury Reserve Strategy and technology.
4. Periodically meet with management to assess and evaluate the Company's performance with respect to the implementation and execution of its Treasury Reserve Strategy and technology initiatives.
5. Provide an open channel of communications to the Board and members of management who have responsibility for leading, implementing and monitoring the Company's Treasury Reserve Strategy and technology initiatives.
6. Perform such other duties and responsibilities as are enumerated in and consistent with this Charter or as otherwise requested by the Board.

B. Annual Review of Charter

The Committee shall review and assess the adequacy of this Charter at least annually and recommend to the Board any amendments or modifications to the Charter that the Committee deems appropriate.

C. Annual Performance Review

The Committee shall annually evaluate and assess its performance.

D. Authority to Retain Advisors. Asset Managers and Custodians

In performing its responsibilities, the Committee shall have the authority to engage and obtain advice, reports or opinions from legal counsel, consultants, asset managers, and other advisors as it determines necessary to carry out its duties. The Committee shall be directly responsible for the appointment, compensation and oversight of the work of any legal counsel, consultants or other advisors retained by the Committee and will have sole authority to approve related fees and retention terms. The Company will provide the Committee with appropriate funding for the payment of compensation to any legal counsel, consultants or other advisors in an amount deemed appropriate by the Committee.

E. Additional Authority

The Committee is authorized, on behalf of the Board, to do any of the following, as the Committee deems necessary or appropriate in its discretion:

1. Form and delegate authority to subcommittees consisting of one or more of its members as the Committee deems appropriate to carry out its responsibilities and exercise its powers.
2. Retain and rely upon advice and information that it receives in its discussions and communications with management and such legal counsel, consultants, asset managers, and other advisors as may be consulted by the Committee.
3. Request that any officer or employee of the Company, the Company's legal counsel or any other advisor retained by the Company attend a meeting of the Committee or meet with any members of or advisors to the Committee, provided that the Committee shall retain the discretion to exclude any such person from all or a portion of any Committee meeting.
4. Perform other activities that are consistent with this Charter, the Company's Amended and Restated Articles of Incorporation and Amended and Restated Bylaws (each as amended and in effect from time to time), and applicable laws, rules, regulations and listing standards as the Committee or the Board deems necessary or appropriate.
5. Have unrestricted access to Company employees, documents and other records and the authority to direct and supervise an investigation into any matters within the scope of its duties.
6. Incur such expenses as are necessary or appropriate in carrying out its duties.
7. Perform such other duties and responsibilities as are enumerated in and consistent with this Charter or as otherwise requested by the Board.

IV. Meetings and Procedures

There is no requirement for the Committee to meet on a regular basis, and such meetings shall be determined by the Committee on an as needed basis in the discretion and as appropriate by the Committee's members. The Committee will regularly report to the Board on significant matters related to the Committee's responsibilities, and as requested by the Board with respect to other matters. The Committee will maintain written minutes of its meetings and will make such minutes available to the Board.

The Committee shall be governed by the same rules and procedures regarding meetings, action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board.

As adopted by the Board on December 21, 2025