

## CHARTER OF THE AUDIT COMMITTEE

### JAMDAT MOBILE INC.

#### I. Purpose

The primary purpose of the Audit Committee (the "Committee") is to assist the Board of Directors (the "Board") in overseeing:

1. The quality and integrity of the Company's financial statements.
2. The independence and performance of the principal public accounting firm engaged to prepare or issue an audit report on the financial statements of the Company (the "independent auditor").
3. The Company's compliance with legal and regulatory requirements.
4. The Company's corporate accounting and reporting practices.
5. The review and approval of all audit engagement fees and terms, as well as all non-audit engagements with the independent auditors.
6. The Company's Code of Business Conduct.

#### II. Membership

1. The Committee shall consist of at least three members of the Board, each of whom: (a) must meet the independence requirements of The Nasdaq National Market and the Sarbanes-Oxley Act of 2002; (b) shall not accept any consulting, advisory or other compensatory fee from the Company other than in his or her capacity as a member of the Board or any committee of the Board; and (c) is not an affiliate of the Company and does not own or control 20% or more of the Company's voting securities or such lower measurement as may be established by the SEC.
2. The members of the Committee will be appointed by, and serve at the discretion of, the Board, based upon nominations by the Company's Corporate Governance and Nominating Committee. One member of the Committee will be designated by the Board as the Committee Chair.
3. All members of the Committee must be able to read and understand fundamental financial statements, including a company's balance sheet, income statement and cash flow statement. At least one member of the Committee must be a "financial expert," as defined in Item 401(h)(2) of Regulation S-K.
4. No person serving on the audit committee of more than two other publicly traded companies may be appointed to, or remain on, the Committee.

### **III. Authority**

The Committee shall have the necessary resources and authority, without further action by the Board, to discharge its duties and responsibilities, including the authority to retain outside counsel and other experts and consultants, as the Committee deems appropriate, and to cause the Company to pay the fees and other compensation of such advisors, as determined by the Committee.

The Committee shall have the authority to request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend any meeting of the Committee or to meet with any member of, or advisor to, the Committee.

The Committee may, in its discretion, delegate all or a portion of its duties and responsibilities to a subcommittee or any member of the Committee. Without limiting the generality of the foregoing, the Committee may, in its discretion, delegate to one or more of its members the authority to pre-approve any audit or non-audit services to be performed by the independent auditors, provided that any such approvals are presented to the Committee at its next scheduled meeting.

### **IV. Responsibilities**

The Committee shall:

1. Review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.
2. Be directly responsible for the appointment, compensation, retention and oversight of the Company's independent auditor by:
  - (a) Selecting, evaluating, monitoring, retaining and, if necessary, discharging the independent auditor.
  - (b) Approving the terms upon which the independent auditor is engaged, including the fees to be paid to the independent auditor.
  - (c) Resolving any disagreements between the Company's management and the independent auditor regarding financial reporting.
  - (d) Designating and, if appropriate, limiting permissible non-audit services that the independent auditor may perform for the Company and providing for pre-approval of those services by the Committee.
  - (e) Evaluating together with management the performance of the independent auditor and, if so determined by the Committee, replacing the independent auditor.
3. Obtain and review, at least annually, the independent auditor's report describing: (a) the independent auditor's internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditor, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more audits carried out by the independent auditor; (c) any steps taken to deal with the issues; and (d) all relationships between the independent auditor and the Company.

4. Require the independent auditor to submit to the Committee annually a formal written statement of the aggregate fees billed for each of the last two fiscal years in each of the following categories: (i) professional services rendered by the independent auditor for the audit of the Company's annual financial statements and review of financial statements included in the Company's Form 10-Q or services that are normally provided by the independent auditor in connection with statutory and regulatory filings or engagements for those fiscal years; (ii) assurance and related services by the independent auditor that are reasonably related to the performance of the audit or review of the Company's financial statements; (iii) professional services rendered by the independent auditor for tax compliance, tax advice and tax planning; and (iv) products and services provided by the independent auditor, other than services described in clauses (i), (ii) and (iii). The written statement shall describe the nature of the services comprising the fees disclosed under clauses (ii), (iii) and (iv).
5. Confirm and help assure the independence of the independent auditor by:
  - (a) Reviewing the independent auditor's written statement delineating all relationships between the independent auditor and the Company, consistent with Independence Standards Board Standard 1.
  - (b) Discussing with the independent auditor any relationships or services that may affect the independent auditor's objectivity or independence.
  - (c) Verifying that the independent auditor has complied with requirements regarding the rotation of lead audit partners.
  - (d) Confirming and assuring that no attempts have been made to improperly influence the performance of the independent auditor's audit functions.
  - (e) Taking, or recommending that the Board take, appropriate action to oversee the independence of the independent auditor.
  - (f) In approving any non-audit services to be provided by the independent auditor, considering whether the proposed engagement has any potential to compromise the independence of the independent auditor and whether, for reasons of efficiency or convenience, it is in the best interests of the Company to engage the independent auditor to perform such non-audit services.
6. Discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.
7. Review the annual audited financial statements with management, including any major issues regarding accounting and auditing principles and practices, the adequacy of internal controls that could significantly affect the Company's financial statements, and any alternative accounting treatments permitted under accounting principles generally accepted in the United States that have been discussed with management, as well as any preferred treatment.

8. Review and discuss the annual audited financial statements and quarterly financial statements with management and the independent auditor prior to the filing of the Company's Form 10-K and Form 10-Q.
9. Review the financial disclosures contained in the Company's reports filed with the Securities and Exchange Commission (the "SEC"), including the Company's disclosures in the section entitled "Management's Discussion and Analysis of Financial Condition and Results of Operations."
10. Review an analysis prepared by management and the independent auditor of significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements.
11. Meet periodically with management to review and discuss the major financial risk exposures, the steps management has taken to monitor and control such exposures, and the adequacy of public disclosures of risks.
12. Review major changes to the Company's auditing and accounting principles and practices as suggested by the independent auditor, internal auditors, if any, or management.
13. Review the adequacy of the Company's internal auditing function, if any.
14. Review the appointment and replacement of the senior internal auditing executive, if any.
15. Review any significant reports to management prepared by the internal auditing department, if any, and management's responses.
16. Meet with the independent auditor prior to the audit to review the planning and staffing of the audit.
17. Obtain from the independent auditor assurance that Section 10A of the Securities Exchange Act of 1934 has not been implicated.
18. Obtain reports from management, the Company's senior internal auditing executive, if any, and the independent auditor that the Company's subsidiary and foreign affiliated entities are in conformity with applicable legal requirements and the Company's Code of Business Conduct.
19. Discuss with the independent auditor the matters required to be discussed by Statement on Auditing Standards No. 61 or Section 204 of the Sarbanes-Oxley Act of 2002 relating to the conduct of the audit.
20. Review with the independent auditor the management letter provided by the independent auditor and the Company's response to that letter. Such review should include:
  - (a) Any difficulties encountered in the course of the audit work, including any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.

- (b) Any accounting adjustments that were noted or proposed by the independent auditor but were "passed" (as immaterial or otherwise).
  - (c) Any communications between the independent auditor's audit team and its national office, regarding auditing or accounting issues presented by the engagement.
  - (d) Any "management" or "internal control" letter issued, or proposed to be issued, by the independent auditor to the Company.
  - (e) Any changes required in the planned scope of the audit.
  - (f) The responsibilities, budget and staffing of the Company's internal audit department, if any.
21. Oversee the Company's compliance with Section 404 of the Sarbanes-Oxley Act of 2002.
  22. Review with management and the independent auditor the adequacy of the Company's disclosure controls and procedures and internal control over financial reporting, including anti-fraud controls and the findings and recommendations of the independent auditors and internal auditors, if any, together with management's proposed responsive actions.
  23. Set clear hiring policies for employees or former employees of the independent auditor.
  24. Establish procedures for:
    - (a) The receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters.
    - (b) The confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
  25. Supervise preparation of the report required by the rules of the Securities and Exchange Commission to be included in the Company's annual proxy statement.
  26. Advise the Board from time to time with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Company's Code of Business Conduct.
  27. Meet with the Company's legal counsel to review legal matters that may have a material impact on the financial statements, the Company's compliance policies and any material reports or inquiries received from regulators or governmental agencies.
  28. Periodically review the Company's Code of Business Conduct, review all requests for waivers from the provisions of the Code of Business Conduct, and review with Company personnel the Company's programs designed to ensure compliance with the Company's Code of Business Conduct.
  29. Review all related party transactions for a potential conflict of interest and approve all such transactions.

30. Meet at least annually with the Chief Financial Officer, the senior internal auditing executive, if any, and the independent auditor in separate executive sessions.
31. Conduct an annual self-evaluation of the Committee's performance.

## **V. Oversight Role**

While the Committee has the responsibilities and powers set forth in this Charter, the Committee's function is one of oversight. The Company's management is responsible for preparing the Company's financial statements and, along with the internal auditors, if any, for developing and maintaining systems of internal accounting and financial controls. The independent auditors will assist the Committee and the Board in fulfilling their responsibilities for the review of these financial statements and internal controls. The Committee expects the independent auditors to call its attention to any accounting, auditing, internal accounting control, regulatory or other related matters that they believe warrant consideration or action. The Committee recognizes that the Company's financial management and the internal and independent auditors have more knowledge and information about the Company than do Committee members. Consequently, in carrying out its oversight responsibilities, the Committee does not provide any expert or special assurance as to the Company's financial statements or internal controls or any professional certification as to the independent auditors' work. In fulfilling their responsibilities hereunder, it is recognized that members of the Committee are not full-time employees of the Company and are not, and do not represent themselves to be, performing the functions of auditors or accountants. As such, it is not the duty or responsibility of the Committee or its members to conduct "field work" or other types of auditing or accounting reviews or procedures or to set auditor independence standards.

## **VI. Meetings**

The Committee shall meet at least once during each fiscal quarter of the Company, it being understood that the Committee will ordinarily meet quarterly in advance of the release of quarterly financial results. Subject to the preceding sentence, the Committee may establish its own schedule, which shall be provided to the Board in advance. In addition, the Committee will separately meet on a periodic basis with management, the director of the internal auditing department and the independent auditors to discuss any matters that the Committee or any of these persons or firms believe should be discussed. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. Minutes of each meeting of the Committee shall be prepared and distributed to each director of the Company after each meeting. The operation of the Committee shall be subject to the Bylaws of the Company as in effect from time to time and Section 141 of the Delaware General Corporation Law.

## **VII. Reports to the Board**

The Committee shall make regular reports to the Board and all such reports shall be in written form and will be incorporated into the minutes of the meeting of the Board at which they are presented.

The Committee shall review with the Board any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the independent auditors or the performance of the Company's internal audit function, if any.

### **VIII. Minutes**

The Committee will maintain written minutes of its meetings and all such minutes shall be filed with the minutes of the meetings of the Board.

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This Charter was duly adopted and approved by the Board on September 27, 2004.