Form 144 Filer Information

Form 144

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

Form 144

NOTICE OF PROPOSED SALE OF SECURITIES PURSUANT TO RULE 144 UNDER THE SECURITIES ACT OF 1933

144: Issuer Information

Name of Issuer GAN Ltd

SEC File Number 001-39274

Address of Issuer 400 SPECTRUM CENTER DRIVE, SUITE 1900

IRVINE CALIFORNIA 92618

Phone 702-964-5777

Name of Person for Whose Account the

Securities are To Be Sold

Smurfit Dermot S.

See the definition of "person" in paragraph (a) of Rule 144. Information is to be given not only as to the person for whose account the securities are to be sold but also as to all other persons included in that definition. In addition, information shall be given as to sales by all persons whose sales are required by paragraph (e) of Rule 144 to be aggregated with sales for the account of the person filing this notice.

Relationship to Issuer

1. Officer

144: Securities Information

Record	Title of the Class of Securities To Be Sold	Name and Address of the Broker	Number of Shares or Other Units To Be Sold	Aggregate Market Value	Number of Shares or Other Units Outstanding	Approximate Date of Sale	Name the Securities Exchange
#1	COMMON	Morgan Stanley Smith Barney LLC Executive Services 200 W Civic Center Dr - 4th Floor SANDY UTAH 84070	284,170	\$424,706.89	44,700,000	11/28/2023	NASDAQ

144: Securities To Be Sold

Furnish the following information with respect to the acquisition of the securities to be sold and with respect to the payment of all or any part of the purchase price or other consideration therefor:

Record	Title of the Class	Date you Acquired	Nature of Acquisition Transaction	Name of Person from Whom Acquired	Is this a Gift ?	Date Donor Acquired	Amount of Securities Acquired	Date of Payment	Nature of Payment *
#1	COMMON	11/28/2023	STOCK OPTION EXERCISE	ISSUER		_	154,811	11/28/2023	COMPENSATI ON

#2	COMMON	08/31/2022	RESTRICTED STOCK	ISSUER	_	41,181	08/31/2022	COMPENSATI ON
#3	COMMON	09/27/2023	RESTRICTED STOCK	ISSUER	_	31,306	09/27/2023	COMPENSATI ON
#4	COMMON	03/11/2023	RESTRICTED STOCK	ISSUER	_	56,872	03/11/2023	COMPENSATI ON

^{*} If the securities were purchased and full payment therefor was not made in cash at the time of purchase, explain in the table or in a note thereto the nature of the consideration given. If the consideration consisted of any note or other obligation, or if payment was made in installments describe the arrangement and state when the note or other obligation was discharged in full or the last installment paid.

144: Securities Sold During The Past 3 Months

Furnish the following information as to all securities of the issuer sold during the past 3 months by the person for whose account the securities are to be sold.

Record	Name and Address of Seller	Title of Securities Sold	Date of Sale	Amount of Securities Sold	Gross Proceeds
#1	DERMOT S SMURFIT 400 SPECTRUM CENTER DRIVE SUITE 1900 IRVINE, CALIFORNIA 92618	OUTSIDE BROKER SALES	11/13/2023	308,031	\$505,724.66
#2	DERMOT S SMURFIT 400 SPECTRUM CENTER DRIVE SUITE 1900, IRVINE CALIFORNIA 92618	OUTSIDE BROKER SALES	11/09/2023	875,708	\$1,438,024.98
#3	DERMOT S SMURFIT 400 SPECTRUM CENTER DRIVE SUITE 1900,, IRVINE CALIFORNIA 92618	OUTSIDE BROKER SALES	11/08/2023	394,292	\$663,252.82

144: Remarks and Signature

Remarks

Date of Notice 11/28/2023

ATTENTION:

The person for whose account the securities to which this notice relates are to be sold hereby represents by signing this notice that he does not know any material adverse information in regard to the current and prospective operations of the Issuer of the securities to be sold which has not been publicly disclosed. If such person has adopted a written trading plan or given trading instructions to satisfy Rule 10b5-1 under the Exchange Act, by signing the form and indicating the date that the plan was adopted or the instruction given, that person makes such representation as of the plan adoption or instruction date.

ATTENTION: Intentional misstatements or omission of facts constitute Federal Criminal Violations (See 18 U.S.C. 100	1)