



Whistleblower Information



CORNERSTONE
GOVERNANCE CORPORATION

What Should You Report?

If you suspect or have knowledge of illegal or questionable accounting, auditing, or human resource matters, you are encouraged to report such matters to our independent whistleblowing service provider, Cornerstone Governance.

When submitting your report, please consider the following:

- Provide as many details as possible including names, dates, places, and the events that took place. Also, include your perception of why the incident(s) may be a violation.
- **You will remain anonymous** whether or not you choose to include your contact information in your report.

Who will receive your report?

All reports are handled confidentially by Cornerstone Governance, an independent third-party organization, and will be forwarded to the Company's designates for review and investigation.

Protection from Retaliation

Any employee, consultant, or contractor who reports a violation or incident in good faith and with the absence of malice will not be the subject of retaliatory actions against them by High Tide Inc.

How To Submit Your Report

High Tide Inc. has retained Cornerstone Governance, an independent service provider, to receive all incident reports. Please review the "How to File an Incident Report" document before submitting your report to ensure you include the information necessary to conduct a thorough investigation.

Submission by Internet

- Go to the reporting website:
reporting.cornerstonegovernance.com
- Enter the Login ID: **hiti32WB**
- Follow the steps of the reporting system and be sure to write down your receipt number so that you can log back in to check for a response or to provide additional information.

Submission by Telephone and Fax

- Toll-free in Canada and the United States:
1-888-650-7768
- When using the telephone service, you will be instructed to leave a voice message with the details of your report.
- The toll-free number does not subscribe to call display.