

**HIGH TIDE INC.**

**NOTICE OF CHANGE OF AUDITOR**

To: Davidson & Company LLP

And To: Ernst & Young LLP

And To: TSX Venture Exchange  
British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
Financial And Consumer Services Commission (New Brunswick)  
Manitoba Securities Commission  
Nova Scotia Securities Commission  
Autorité Des Marchés Financiers  
Financial And Consumer Affairs Authority of Saskatchewan  
Office of the Superintendent of Securities (Prince Edward Island)  
Office of the Superintendent of Securities (Newfoundland & Labrador)  
Office of the Superintendent of Securities (Northwest Territories)  
Department of Justice (Nunavut)  
Department of Community Services (Yukon)

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TAKE NOTICE THAT, High Tide Inc. (the “**Company**”) gives the following notice in accordance with 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”):

1. The Company has decided to change its auditor from Ernst & Young LLP (the “**Predecessor Auditor**”) to Davidson & Company LLP (the “**Successor Auditor**”).
2. On April 17, 2025, the Predecessor Auditor resigned at the Company’s request and the Successor Auditor agreed to its appointment as the Company’s new auditor.
3. The Company’s request for the Predecessor Auditor to resign as auditor of the Company and the appointment of the Successor Auditor as auditor of the Company, were considered and approved by the audit committee of the Company and by the board of the directors of the Company.
4. There were no modified opinions in the Predecessor Auditor’s reports in connection with the audits of the Company’s two most recently completed fiscal years ended October 31, 2024 and 2023. There have been no further audits of financial statements subsequent to the Company’s most recently completed fiscal year and ending on the date of the Predecessor Auditor’s resignation.
5. There are no “reportable events”, as defined in section 4.11(7)(e) of NI 51-102.

**DATED** this 17<sup>th</sup> day of April, 2025.

**ON BEHALF OF HIGH TIDE INC.**

/s/ Mayank Mahajan

Name: Mayank Mahajan

Title: Chief Financial Officer

April 17, 2025

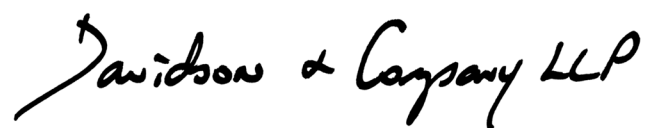
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Department of Community Services (Yukon)**

Dear Sirs / Mesdames

**Re: High Tide Inc. (the "Company")  
Notice Pursuant to NI 51 – 102 of Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated April 17, 2025, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,



**DAVIDSON & COMPANY LLP**  
Chartered Professional Accountants



April 17, 2025

Alberta Securities Commission  
British Columbia Securities Commission  
Manitoba Securities Commission  
Financial and Consumer Services Commission (New Brunswick)  
Office of the Superintendent of Securities Service Newfoundland and Labrador  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities (Northwest Territories)  
Nunavut Securities Office - Office of the Superintendent of Securities  
Ontario Securities Commission  
Financial and Consumer Services Division (Prince Edward Island)  
Autorité des marchés financiers (Québec)  
Financial and Consumer Affairs Authority of Saskatchewan  
Office of the Yukon Superintendent of Securities

Dear Sirs/Mesdames:

**Re: High Tide Inc.**  
**Change of Auditor Notice dated April 17, 2025**

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Pursuant to National Instrument 51-102 (Part 4.11), we have read the above-noted Change of Auditor Notice and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours sincerely,

/s/ Ernst & Young LLP

Chartered Professional Accountants

cc: The Board of Directors, **High Tide Inc.**