

August 11, 2025

To

Alberta Securities Commission  
British Columbia Securities Commission  
The Manitoba Securities Commission  
Financial and Consumer Services Commission (New Brunswick)  
Office of the Superintendent of Securities Service Newfoundland and Labrador  
Office of the Superintendent of Securities (Northwest Territories)  
Nova Scotia Securities Commission  
Nunavut Securities Office - Office of the Superintendent of Securities  
Ontario Securities Commission  
Office of the Superintendent of Securities (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

We refer to the Short Form Base Shelf Prospectus of High Tide Inc (the "Company") dated August 11, 2025 relating to the sale and issue of Common Shares, Warrants, Units, Subscription Receipts and Debt Securities of the Company, for aggregate gross proceeds of up to \$100,000,000 (the "Prospectus").

We consent to being named and to the use, through incorporation by reference in the Prospectus, of our report dated January 29, 2025 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at October 31, 2024 and 2023;
- Consolidated statements of loss and comprehensive loss, changes in equity and cash flows for the years ended October 31, 2024 and 2023, and material accounting policy information and other explanatory information.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Prospectus as these terms are described in the CPA Canada Handbook – Assurance.



Chartered Professional Accountants