



High Tide Inc. 2023 Report under the *Fighting Against Forced Labour and Child Labour in Supply Chains Act*

Introduction

This report has been prepared by High Tide Inc. (“**High Tide**” or the “**Company**”) in response to the requirements under Canada’s Fighting Against Forced Labour and Child Labour in Supply Chains Act (the “**Act**”) for the fiscal year ending October 31, 2023.

High Tide acknowledges the risks of forced labour and child labour in the global supply chain. We are committed to continuous improvement in our due diligence, risk assessment, remediation, and training processes. We are also committed to promoting labour practices that protect the safety and human rights of workers, as well as preventing and mitigating the risks of forced labour and child labour in our operations and supply chains.

High Tide does not knowingly use child labour or forced labour in any of our operations nor do we knowingly accept products or services from suppliers that employ or use forced labour or child labour.

Structure

High Tide was incorporated under the ABCA on February 8, 2018, under the name “High Tide Ventures Inc.” Effective October 4, 2018, High Tide amended its articles of incorporation and changed its name to “High Tide Inc.”

The head office of High Tide is located at Unit 112, 11127 – 15 Street N.E., Calgary, Alberta, T3K 2M4 and the registered office of High Tide is located at 120 – 4954 Richard Road SW, Calgary, Alberta, T3E 6L1.

High Tide is a reporting issuer in Canada, in the provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia, Prince Edward Island, Newfoundland and Labrador, Northwest Territories, Yukon and Nunavut.

The Company’s common shares are listed on the TSXV, under the trading symbol “HITI”, on the Nasdaq, under the trading symbol “HITI”, and on the FSE, under the trading symbol “2LYA”. Effective May 13, 2021, the Corporation’s FSE symbol was updated in connection with the Consolidation from “2LY” to “2LYA”. As of October 31, 2023, the company employs approximately 1550 people across our Canadian and international operations.



Operations

The Company is an Alberta-based, retail-focused cannabis company enhanced by the manufacturing and distribution of consumption accessories through both brick and mortar in Canada and e-commerce in the United States. The Company is one of the largest cannabis retailers in Canada, with 163 operating retail cannabis locations across Canada as at October 31, 2023.

Policies and Due Diligence Processes

With the majority of our supply chain in a low risk environment due to its location in Canada, and laws requiring workers to be above the age of majority and have a criminal background check. We rely on our Code of Ethics and use of reputable suppliers to mitigate any risk with forced labour or child labour. All of our contracts with manufacturing suppliers provide us with the right to audit their facilities and processes.

The Company has implemented a Code of Ethics that clearly sets out the Company's core values and the actions and behaviour expected from all High Tide directors, officers, employees, consultants, contractors, and agents. The Code of Ethics requires compliance with applicable laws, rules, and regulations in the jurisdictions that the Company operates in, including those pertaining to health, safety, and human rights. The Code of Ethics is available on the Company's website.

High Tide's Whistleblower Policy provides a mechanism for officers, directors, and employees to report concerns regarding wrongdoing without fear of victimization, subsequent discrimination or disadvantage. The Whistleblower Policy is intended to encourage and enable employees to raise concerns within High Tide and its business conduct, including dangers to public safety.

As part of its standard recruitment and hiring processes, the Company conducts background checks and verifies identification for every prospective employee and maintains these records in its confidential files in accordance with applicable law. The Company's employees are required to acknowledge that they have reviewed and will comply with the Company's policies.

The Company's contracts with suppliers and service providers contain appropriate representations, warranties, and covenants regarding their compliance with applicable law in the course of performing their duties for the Company.

Remediation Measures

The Company did not discover nor was made aware of any instances of forced labour or child labour in its operations and supply chains during its fiscal year 2023 and, consequently, no remediation measures were required.

Assessing Effectiveness



The Company intends to continue to review and update its policies, procedures, and processes to ensure that it maintains appropriate safeguards against the risk of forced labour and child labour in its business and supply chains.

Attestation by High Tide Inc.

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that the Board of Directors of High Tide Inc. has approved this report and that I have reviewed the information contained herein. Based on my knowledge, and having exercised reasonable diligence, I attest, on behalf of High Tide Inc. that the information in the report is true, accurate, and complete in all material respects for the purposes of the Act, for the reporting year listed above.

Date: May 31, 2024

/s/ Harkirat (Raj) Grover

I have authority to bind the Corporation

Harkirat (Raj) Grover

President, Director, and CEO of High Tide Inc.