MATERIAL CHANGE REPORT
FORM 51-102F3

Item 1. Name and Address of Corporation

Meta Growth Corp. ("**META**" or the "**Company**")
56 Aberfoyle Crescent, Suite 200
Toronto, Ontario
M8X 2W4

Item 2. Date of Material Change

August 20, 2020

Item 3. News Release

A news release was disseminated on August 21, 2020 via NewsWire.

Item 4. Summary of Material Change

The Company and High Tide Inc. ("**High Tide**") are pleased to announce that they have entered into a definitive arrangement agreement dated August 20, 2020 (the "**Arrangement Agreement**"), pursuant to which High Tide will acquire all of the issued and outstanding shares ("**META Shares**") of the Company (the "**Transaction**").

Item 5. 5.1 Full Description of Material Change

The Transaction will be affected by way of a plan of arrangement under the *Business Corporations Act* (Alberta). Under the terms of the Arrangement Agreement, High Tide will acquire all of the issued and outstanding META Shares, with each shareholder of the Company (the "**META Shareholders**") receiving 0.824 of a common share of High Tide ("**High Tide Shares**") for each META Share, which implies a price per META Share of $0.133 based on the 10-day volume-weighted average price of the META Shares on the TSX Venture Exchange ("**TSXV**") and High Tide Shares on the Canadian Securities Exchange ("**CSE**") as of August 20, 2020. After giving effect to the Transaction, META Shareholders will hold approximately 45.625% ownership in the pro forma entity (on a pro forma fully-diluted in-the-money and as converted basis).

Upon completion of the Transaction, two (2) independent directors of the Company will be appointed to serve on the board of directors of High Tide and will replace two (2) directors of High Tide.

Raj Grover, CEO of High Tide and his team will lead the combined entity going forward. Mark Goliger, CEO and Mike Cosic, CFO of the Company will ensure that there is an orderly transition.

Following the Transaction, High Tide intends to apply to list the High Tide Shares on the TSXV, and High Tide and the Company intend to apply to delist the High Tide Shares and the META Shares from, respectively, the CSE and the TSXV.

The Transaction has been unanimously approved by the board of directors of each of High Tide and the Company. Certain META directors, officers and other significant shareholders representing 14.1% of the outstanding META Shares have entered into voting and support agreements to vote in favour of the Transaction.

The Transaction is an arm's length transaction pursuant to applicable regulatory policies.

The Arrangement Agreement contains customary representations, warranties and covenants for transactions of this type, including a termination fee and reverse termination fee of $2 million in the event that the Transaction is terminated as a result of a breach of the non-solicitation covenants and $1 million in the event of breach of representations and warranties. The Arrangement Agreement also provides for a non-solicitation covenant and a provision for the right for each party to match any superior proposal for a period of five business days.

It is expected that holders of the Company's options and warrants will receive, upon exercise, the same consideration they would have received as if they were META Shareholders at the closing of the Transaction.

The Transaction is subject to, among other things, the approval of META Shareholders at a special meeting (the "**Special Meeting**") expected to be convened by the Company, receipt of required regulatory and court approvals, High Tide Shares listing on the TSXV and other customary conditions of closing. Approval of High Tide shareholders is not required. Additional details of the Transaction will be provided to META Shareholders in an information circular to be mailed in connection with the Special Meeting. It is currently anticipated that, subject to receipt of all regulatory, court, shareholder and other approvals, the Transaction will be completed in the fourth quarter of 2020.

The board of directors of the Company unanimously recommends that META Shareholders vote in favour of the resolution to approve the Transaction at the Special Meeting and has determined that the consideration offered to the holders of META Shares is fair, from a financial point of view, to the META Shareholders. The board of directors of the Company has obtained a fairness opinion from Echelon Wealth Partners Inc. that states that the consideration to be received by holders of META Shares pursuant to the plan of arrangement is fair, from a financial point of view, to the holders of META Shares.

ATB Capital Markets Inc. is acting as financial advisor and Garfinkle Biderman LLP is acting as legal counsel to High Tide.

Echelon Wealth Partners Inc. is acting as financial advisor and Borden Ladner Gervais LLP is acting as legal counsel to the Company. Echelon Wealth Partners Inc. provided a fairness opinion to the board of directors of the Company.

5.2 Disclosure for Restructuring Transactions

Not applicable.

Item 6. Reliance on Section 7.1(2) of National Instrument 51-102

Not applicable.

Item 7. Omitted Information

Not applicable.

Item 8. Executive Officer

The name and business number of the executive officer of the Company who is knowledgeable about the material change and this report is:

Mark Goliger – Chief Executive Officer
Tel: (905) 464-7520

Item 9. Date of Report

August 25, 2020

Forward-Looking Statements and Information and Cautionary Statements

Certain information in this material change report constitutes forward-looking statements under applicable securities laws. Any statements that are contained in this material change report that are not statements of historical fact may be deemed to be forward-looking statements. Forward-looking statements are often identified by terms such as "may", "should", "anticipate", "expect", "potential", "believe", "intend" or the negative of these terms and similar expressions. Forward-looking statements in this material change report include, but are not limited to, statements with respect to accretive earnings, anticipated revenue, operational and annual cost synergies of approximately $8 million to $9 million expected within 12 months of closing of the Transaction associated with the acquisition of the Company, statements with respect to internal expectations, estimated margins, expectations for future growing capacity and growth plans, including the future combined company doubling its current footprint to approximately 115 retail locations by the end of 2021 with a focus on Ontario, costs and opportunities, the effect of the Transaction on the combined company and its strategy going forward, receipt of regulatory approvals, the completion of any capital project or expansions, the expectations with respect to future production costs, the anticipated timing for the Special Meeting of the META Shareholders and closing of the Transaction, the consideration to be received by shareholders, which may fluctuate in value due to High Tide's common shares forming the consideration, the satisfaction of closing conditions including, without limitation (i) required META Shareholder approval; (ii) necessary court approval in connection with the plan of arrangement, (iii) High Tide obtaining the necessary approvals from the CSE for the delisting of securities, and the necessary approvals from the TSXV for the listing of securities in connection with the Transaction; (iv) the Company obtaining the necessary approvals from META Shareholders and the TSXV for the delisting of the META Shares; and (v) other closing conditions, including, without limitation, obtaining certain consents, the operation and performance of High Tide and the Company's businesses in the ordinary course until closing of the Transaction and compliance by High Tide and the Company with various covenants contained in the Arrangement Agreement. In particular, there can be no assurance that the Transaction will be completed. Forward looking statements are based on certain assumptions regarding High Tide and the Company, including expected growth, results of operations, performance, industry trends, the provinces of Canada in which the combined company will operate removing or increasing caps on the number of private retail store locations to permit the combined company's retail store growth plan to open approximately 115 retail locations by the end of 2021 with a focus on Ontario, and growth opportunities. While High Tide and the Company consider these assumptions to be reasonable, based on information currently available, they may prove to be incorrect. Readers are cautioned not to place undue reliance on forward-looking statements. Forward-looking statements also necessarily involve known and unknown risks, including, without limitation, risks associated with general economic conditions; adverse industry events; marketing costs; loss of markets; future legislative and regulatory developments involving the retail cannabis markets; inability to access sufficient capital from internal and external sources, and/or inability to access sufficient capital on favourable terms; the retail cannabis industries generally; income tax and regulatory matters; the ability of High Tide and the Company to implement their business strategies; competition; crop failure/conditions; currency and interest rate fluctuations and other risks.

Readers are cautioned that the foregoing list is not exhaustive. Readers are further cautioned not to place undue reliance on forward-looking statements as there can be no assurance that the plans, intentions or expectations upon which they are placed will occur. Such information, although considered reasonable by management at the time of preparation, may prove to be incorrect and actual results may differ materially from those anticipated.

Forward-looking statements contained in this material change report are expressly qualified by this cautionary statement and reflect the Company's expectations as of the date hereof, and thus are subject to change thereafter. High Tide and the Company disclaim any intention or obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except as required by law. Factors that could cause anticipated opportunities and actual results to differ materially include, but are not limited to,

matters referred to above and elsewhere in High Tide's and the Company's public filings and reports that will be filed in respect of this Transaction which are and will be available on SEDAR.