



Grant Thornton

November 9, 2021

Canadian Securities Exchange

Dear Sirs / Mesdames:

Re: GTA Financecorp Inc.

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We refer to the Form 2A Listing Statement of Tidal Gaming Group Corp. (the “Company”) dated November 9, 2021 relating to the reverse take-over of GTA Financecorp Inc. and the acquisition of 2852773 Ontario Inc.

We consent to being named and to the use, through inclusion in the above-mentioned listing statement, of our report dated July 27, 2021 to the Shareholders of GTA Financecorp Inc. on the following consolidated financial statements:

- Consolidated statements of financial position as at March 31, 2021 and March 31, 2020; and
- Consolidated statements of operations and comprehensive loss, changes in shareholders’ equity and cash flows for the years ended March 31, 2021, and March 31, 2020, and a summary of significant accounting policies and other explanatory information.

We report that we have read the listing statement 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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.

Grant Thornton LLP