

NATIONAL INSTRUMENT 51-102
Continuous Disclosure Obligations

Notice of Change in Corporate Structure
Section 4.9

1. **Name of Parties to the Transaction**

Tiidal Gaming Group Corp. (formerly GTA Financecorp Inc. (“**GTA**”)) (the “**Issuer**” or the “**Company**”)

Tiidal Gaming Group Inc. (“**Tiidal**”)

2852773 Ontario Inc. (“**Subco**”)

2. **Description of the Transaction**

On November 9, 2021, the Issuer completed a business combination with Tiidal (the “**Business Combination**”). In connection with the Business Combination, the Issuer, Tiidal and Subco entered into a business combination agreement on July 12, 2021, as amended and restated on September 16, 2021 (the “**Business Combination Agreement**”).

Pursuant to the terms of the Business Combination Agreement, Tiidal, GTA and Subco completed a three-cornered amalgamation whereby Tiidal and Subco were amalgamated pursuant to the Business Corporations Act (Ontario) to form “Tiidal Gaming Group Inc.” (“**Amalco**”), a wholly-owned subsidiary of GTA (being referred to herein as the “**Resulting Issuer**” following completion of the Business Combination) and the shareholders of Tiidal received securities of the Resulting Issuer on the basis of one Resulting Issuer share for every one Tiidal share held. All existing warrants, options and compensation options of Tiidal were exchanged for similar securities of the Resulting Issuer on a one-for-one basis (post-Consolidation) on substantially similar terms and conditions.

Prior to the completion of the Business Combination, the common shares of GTA (the “**Common Shares**”) were consolidated (the “**Consolidation**”) on a basis of one post-Consolidation Common Share for every 11.2678 pre-Consolidation Common Shares and the common shares of Tiidal (the “**Tiidal Shares**”) were subdivided (the “**Share Split**”) on a basis of one pre-Share Split Tiidal Share for 1.2738 post-Share Split Tiidal Share. In addition, the Company amended its articles to change its name from “GTA Financecorp Inc.” to “Tiidal Gaming Group Corp.”. Immediately following completion of the Business Combination, the outstanding shares of the Issuer consisted of 71,930,182 Common Shares.

Additional information regarding the Business Combination can be found in the listing statement of the Resulting Issuer dated November 9, 2020 and in the documents set forth in Item 7 below, copies of which are available under the Resulting Issuer’s profile on SEDAR at www.sedar.com.

3. **Effective Date of Transaction**

November 9, 2021.

4. **Names of Each Party that Ceased to be a Reporting Issuer Subsequent to the Transaction and Each Continuing Entity**

The Issuer continued to be a reporting issuer in British Columbia, Alberta and Ontario.

No party ceased to be a reporting issuer.

5. **Date of Reporting Issuer's First Financial Year-End After the Transaction**

The Issuer's new financial year end is October 31. The first financial year end of the Issuer following the completion of the Business Combination is October 31, 2022.

6. **Periods, including Comparative Periods, if any, of the Interim Financial Reports and the Annual Financial Statements Required to be Filed for the Reporting Issuer's First Financial Year after the Transaction**

The Resulting Issuer is required to file the interim unaudited financial statements of GTA for the period ended September 30, 2021 (comparative periods will be the three-month period ended September 30, 2019), which are anticipated to be filed on or before November 29, 2021, as well as the annual audited financial statements of Tidal for the year ended October 31, 2020 (comparative period will be the year ended October 31, 2019), which are anticipated to be filed on or before January 29, 2021.

7. **Documents Filed under National Instrument 51-102 that Describe the Transaction and where they can be Found in Electronic Format**

The following documents describing the transaction were filed on SEDAR at www.sedar.com under the Issuer's profile:

- (a) press release dated February 16, 2021 announcing the proposed Business Combination and the execution of a letter of intent in connection with same;
- (b) press release dated July 13, 2021 announcing the execution of the Business Combination Agreement;
- (c) the Business Combination Agreement;
- (d) Form 2A Listing Statement dated November 9, 2021;
- (e) press release dated November 9, 2021 announcing completion of the Business Combination; and
- (f) material change report dated November 9, 2021.