

**Report Pursuant to National Instrument 62-103
and Section 5.2 of Multilateral Instrument 62-104**

1. Security and Reporting Issuer

This report is made pursuant to the provisions of the securities legislation referred to above in connection with certain dispositions of securities of ePlay Digital Inc. (the “Company” or “ePlay”), Suite 970 – 777 Hornby Street, Vancouver, BC, V6Z 1S4. The disposition transaction took place through the facilities of the Canadian Securities Exchange.

2. Identity of Disposer

Sheldon Inwentash
126 Old Forest Hill Road
Toronto, ON M5P 2R9

The dispositions described in item 1 above took place on March 30, 2022, and involved the following joint actor of Sheldon Inwentash (“Inwentash”):

- ThreeD Capital Inc., 130 Spadina Avenue, Suite 401, Toronto, ON, M5V 2L4 (the “Joint Actor”)

3. Interest in Securities of the Reporting Issuer

On March 30, 2022, Inwentash and the Joint Actor disposed (the “Dispositions”) of ownership and control of an aggregate of 3,532,000 common shares (the “Subject Shares”) of ePlay. The Subject Shares represented approximately 4.2% of all issued and outstanding common shares of the Company. As a result of the Dispositions, the percentage ownership held by Inwentash and the Joint Actor decreased by 4.0% from its last early warning report filed in connection with the disposition of ePlay shares, from which Inwentash, with the Joint Actor, reported a 10.7% ownership on a partially diluted basis, assuming the exercise of outstanding warrants held.

Immediately prior to the Dispositions, Inwentash and the Joint Actor owned and controlled an aggregate of 5,032,000 common shares and 4,500,000 warrants of ePlay, representing approximately 6.0% of all issued and outstanding common shares of the Company (or approximately 10.7% on a partially diluted basis assuming exercise of the warrants and options). Of this total, Inwentash held an aggregate 2,000,000 common shares and 1,500,000 warrants of the Company, representing approximately 2.4% of the issued and outstanding common share of the Company (or approximately 4.1% on a partially diluted basis, assuming exercise of the warrants and options held). The Joint actor held an aggregate of 3,032,000 common shares and 3,000,000 warrants of the Company, representing approximately 3.6% of the issued and outstanding common shares of the Company (or approximately 6.9% on a partially diluted basis assuming exercise of the warrants held).

Immediately following the Dispositions, Inwentash and the Joint Actor owned and controlled an aggregate of 1,500,000 common shares and 4,500,000 warrants of ePlay, representing approximately 1.8% of all issued and outstanding common shares of the Company (or approximately 6.7% on a partially diluted basis assuming exercise of the warrants held). Of this total, Inwentash held an aggregate of 1,500,000 common shares and 1,500,000 warrants of the Company, representing approximately 1.8% of the issued and outstanding common shares of the Company (or approximately 3.5% on a partially diluted basis, assuming exercise of the warrants held). The Joint Actor held no common shares and 3,000,000 warrants of the Company, representing approximately 0% of the issued and outstanding common shares of the Company (or approximately 3.4% on a partially diluted basis assuming exercise of the warrants held).

4. Consideration Received

The Subject Shares were disposed of at an average price of \$0.09 per Subject Share for total proceeds of \$325,885.

5. Purpose of the Transaction

The holdings of securities of the Company by Inwentash and the Joint Actor are managed for investment purposes. Inwentash and the Joint Actor may from time to time acquire additional securities of the Company, dispose of some or all of the existing or additional securities it holds or will hold, or may continue to hold its current position.

6. Agreements, Arrangements, Commitments or Understandings with respect to Securities of the Company

Not Applicable.

7. Change in Material Fact.

Not Applicable.

8. Exemption.

Not Applicable

9. Certification

The undersigned certifies that the information herein is true and complete in every respect.

DATED this 4th day of April 2022

“Sheldon Inwentash”

Sheldon Inwentash