BASSI & KARIMJEE LLP

CHARTERED
PROFESSIONAL
ACCOUNTANTS
Licensed Public Accountants

April 18, 2024

British Columbia Securities Commission Alberta Securities Commission Ontario Securities Commission Manitoba Securities Commission

Dear Sirs/Mesdames:

Re: Xigem Technologies Corporation (the "Company")
Notice of Change of Auditors Pursuant to NI 51-102 ("NI 51-102")

We have reviewed the Notice of Change of Auditor (the "Notice") dated April 11, 2024, delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to subparagraph 6(a)(iii) of section 4.11 of NI 51-102, please accept this letter as confirmation by Bassi & Karimjee LLP that we have read the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

Yours truly,

s/s Joozer Karimjee

Joozer Karimjee, CPA, CA Bassi & Karimjee LLP

Cc: Xigem Technologies Corporation