

NOTICE OF CHANGE OF AUDITOR

XR IMMERSIVE TECH INC. (the "Company")

Pursuant to National Instrument 51-102 of Canadian Provincial Securities Administration regarding appointment of **SRCO Professional Corporation, Chartered Professional Accountants** as auditors of the Company.

The Company proposes to change its auditor from **Dale Matheson Carr-Hilton LaBonte, LLP, Chartered Professional Accountants** of Suite 1500 - 1140 West Pender Street, Vancouver, British Columbia, V6E 4G1 effective the **23rd** day of **February, 2023** to **SRCO Professional Corporation, Chartered Professional Accountants** of 15 Wertheim Court, Suite 409, Richmond Hill, ON, L4B 3H7 effective as of the **10th** day of **April, 2023**. The former auditor resigned on their own initiative.

The termination of the former auditor and the recommendation to appoint the successor auditor has been approved by the Company's Board of Directors.

There were no reportable events between the Company and **Dale Matheson Carr-Hilton LaBonte, LLP**.

Attached hereto, as **Schedule "A"** and **Schedule "B"**, are copies of the letters from the former and successor auditors, respectively.

Dated this **10th** day of **April, 2023**.

Signed: "Shabeer A Sinnalebbe"

Shabeer A Sinnalebbe
Chief Executive Officer