

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

XR IMMERSIVE TECH INC. (the “**Company**”)
Suite 401, 750 W. Pender Street
Vancouver, BC V6C 2T7

Item 2. Date of Material Change

September 30, 2024.

Item 3. News Release

The news release attached hereto as Schedule “A” announcing the material change described herein was disseminated through the news dissemination services of Stockwatch on October 6, 2024.

Item 4. Summary of Material Change

On October 6, 2024, the Company announced the appointment of Shawn Mayzes to its Board of Directors, effective immediately.

Item 5. Full Description of Material Change

Item 5.1 Full Description of Material Change

On October 6, 2024, the Company announced the appointment of Shawn Mayzes to its Board of Directors, effective immediately. Shawn brings a powerful blend of technical expertise, strategic vision, and leadership experience, making him a key addition to the company’s growing leadership team. Shawn Mayzes is widely recognized for his ability to align technology with overarching business goals, driving impactful results that enhance growth and operational efficiency. With experience as a Technical Leader in both startups and established companies, Shawn has consistently demonstrated his talent for guiding teams through complex technological landscapes while delivering measurable business outcomes.

In addition to his technical acumen, Shawn is a dedicated mentor and advocate for inclusive and transparent workplace practices. He fosters a culture of idea-sharing, calculated risk-taking, and learning from failures—key traits that align with XR Immersive’s innovative ethos. His commitment to professional development has made him a pivotal figure in the careers of many rising leaders in the tech industry, earning him widespread recognition as an inspiring mentor. Shawn’s appointment underscores XR Immersive Tech’s commitment to advancing its leadership capabilities as the Company continues to innovate within the immersive technology sector. Additionally, the Company announces the departure of Shafin Diamond Tejani from its Board of Directors. The

Company is deeply appreciative of Shafin's valuable contributions during his time as a director and wishes him continued success in his future endeavors.

Item 5.2 Disclosure for Restructuring Transactions

Not applicable.

Item 6. Reliance on subsection 7.1(2) of National Instrument 51-102

Not applicable.

Item 7. Omitted Information

Not applicable.

Item 8. Executive Officer

Sheri Rempel, Interim CEO and Chief Financial Officer
Telephone: 604-428-7050

Item 9. Date of Report

October 23, 2024