

DAVIDSON

April 13, 2026

Alberta Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission
Financial and Consumer Services Commission, New Brunswick
Office of the Superintendent of Securities, Service Newfoundland and Labrador
Northwest Territories Office of the Superintendent of Securities
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Nunavut
Ontario Securities Commission
Financial and Consumer Services Division, Prince Edward Island
Financial and Consumer Affairs Authority of Saskatchewan
Office of the Yukon Superintendent of Securities

Dear Sirs/Mesdames:

Re: Xtract One Technologies Inc.

We refer to the short form base shelf prospectus dated April 13, 2026 of Xtract One Technologies Inc. (the "Company"), relating to the sale and issue of certain securities up to an aggregate total offering of \$70,000,000.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form base shelf prospectus, of our report dated October 23, 2025 to the shareholders of the Company on the following consolidated financial statements:

Consolidated statements of financial position as at July 31, 2025 and 2024;

Consolidated statements of loss and comprehensive loss, changes in shareholders' equity, and cash flows for the years ended July 31, 2025 and 2024, and notes to the consolidated financial statements, including material accounting policy information.

We report that we have read the short form base shelf prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the offering document as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants
Licensed Public Accountants