

AMENDED CHANGE OF AUDITOR NOTICE

TO: Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

AND TO: PKF Antares Professional Corporation

AND TO: Davidson & Company LLC

RE: **Notice of Change of Auditor pursuant to Section 4.11 of National Instrument 51-102 – Continuous Disclosure Obligations (“NI 51-102”)**

Dear Sirs/Mesdames:

In accordance with Section 4.11 of of National Instrument 51-102 - Continuous Disclosure Obligations ("NI 51-102"), Cypher Metaverse Inc. (the “**Corporation**”) hereby gives notice and confirms that:

1. PKF Antares Professional Corporation (the “**Predecessor Auditor**”), on its own initiative, had resigned as the Corporation’s auditor effective April 9, 2025.
2. Effective April 23, 2025, the board of directors of the Corporation (the “**Board**”) appointed Davidson & Company LLP as successor (the “**Successor Auditor**”).
3. The appointment of the Successor Auditor has been approved by the Board and the Corporation’s audit committee (the “**Audit Committee**”), and the Corporation will ask that shareholders ratify the appointment of the Successor Auditor at the next annual meeting of shareholders.
4. The resignation of the Predecessor Auditor as the Corporation's auditor and appointment of the Successor Auditor as the Corporation's auditor were approved by the Board of Directors of the Corporation and the Audit Committee.
5. The Corporation confirms that there are no reservations or modified opinions in the Predecessor Auditor’s audit report for the fiscal years ended December 31, 2022 and December 31, 2023.
6. To the knowledge of the directors of the Corporation, no "reportable event" as such term is defined in NI-51-102 has occurred in connection with the audits for the period commencing at the beginning of the Corporation's fiscal years ended December 31, 2022 and December 31, 2023 and ending at the date of this notice.

7. The Corporation requests that the Predecessor Auditor and Successor Auditor review this Notice and furnish letters addressed to the applicable securities regulatory authorities stating whether or not they agree with the information contained herein. A copy of such letters will be filed with this Notice.

DATED May 22, 2025.

CYPHER METAVERSE INC.

Per: **"George Tsafalas"**
Name: George Tsafalas
Title: Chief Executive Officer