

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1 – Name and Address of Company:

Mira X Acquisition Corp.
5 Hazelton Avenue - Suite 300
Toronto, Ontario
M5R 2E1

Item 2 - Date of Material Change:

March 21, 2018

Item 3 – News Release:

The news release attached hereto as Schedule “A” was disseminated through the news dissemination service of TheNewswire on March 21, 2018.

Item 4 – Summary of Material Change:

On March 21, 2018, Mira X Acquisition Corp. (“**Mira X**”) completed an initial public offering of 3,500,000 common shares at a price of \$0.10 per share for gross proceeds to Mira X of \$350,000 to purchasers in Alberta, British Columbia and Ontario.

Item 5 – Full Description of Material Change:

5.1 Full Description of Material Change

Mira X announced that it has completed its initial public offering as a capital pool company (“**CPC**”).

On March 21, 2018, Mira X completed an initial public offering of 3,500,000 common shares at a price of \$0.10 per share for gross proceeds to Mira X of \$350,000 to purchasers in Alberta, British Columbia and Ontario. Canaccord Genuity Corp. acted as agent in respect of the offering and received a cash commission, as well as an option to acquire 10% of the aggregate number of shares sold pursuant to the offering for a period of 24 months from the date of listing of the common shares on the TSX Venture Exchange (the “**Exchange**”) at an exercise price of \$0.10 per common share.

Mira X has filed the requisite post-closing documentation with the Exchange in order to obtain final approval of the listing of the common shares.

The directors and officers of Mira X are Ronald D. Schmeichel, Jay Freeman and Amar Bhalla. Detailed information regarding each director is contained within the final prospectus dated February 26, 2018, which is available to the public at www.sedar.com. In connection with the closing, an aggregate of 1,470,000 stock options were granted to JJR Capital Holdings Inc., Jay Freeman and Amar Bhalla.

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:

Ronald D. Schmeichel, Chief Executive Officer of Mira X at (416) 972-9993.

Item 9 – Date of Report:

March 21, 2018

Schedule "A"
MIRA X ACQUISITION CORP.

COMPLETES INITIAL PUBLIC OFFERING

TSX VENTURE EXCHANGE: MIRA.P

FOR IMMEDIATE RELEASE

Toronto, Ontario – March 21, 2018 – Mira X Acquisition Corp. ("**Mira X**") (TSX Venture: MIRA.P) is pleased to announce that it has completed its initial public offering as a capital pool company ("**CPC**").

On March 21, 2018, Mira X completed an initial public offering of 3,500,000 common shares at a price of \$0.10 per share for gross proceeds to Mira X of \$350,000 to purchasers in Alberta, British Columbia and Ontario. Canaccord Genuity Corp. acted as agent in respect of the offering and received a cash commission, as well as an option to acquire 10% of the aggregate number of shares sold pursuant to the offering for a period of 24 months from the date of listing of the common shares on the TSX Venture Exchange (the "**Exchange**") at an exercise price of \$0.10 per common share.

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For further information please contact Ronald D. Schmeichel, CEO of Mira X at (416) 972-9993.

Not for distribution to United States newswire services or for dissemination in the United States. These securities have not been and will not be registered under the United States Securities Act of 1933, as amended, or the securities laws of any state, and may not be offered or sold in the United States unless an exemption from registration is available. This press release does not constitute an offer to sell or the solicitation of any offer to buy these securities in the United States.

Investors are cautioned that trading in the securities of a CPC should be considered highly speculative.

Mira X is a CPC governed by the policies of the Exchange. Mira X's principal business is the identification and evaluation of assets or businesses with a view to completing a Qualifying Transaction.

Neither TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in the policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this release.

Notice on Forward-Looking Information

Information set forth in this news release contains forward-looking statements. These statements reflect management's current estimates, beliefs, intentions and expectations; they are not guarantees of future performance. Mira X cautions that all forward looking statements are inherently uncertain and that actual performance may be affected by a number of material factors, many of which are beyond Mira X's control. Such factors include, among other things: risks and uncertainties relating to Mira X's expectation to list its common shares on the Exchange, its ability to identify, evaluate and complete a Qualifying Transaction and other risks and uncertainties, including those described in Mira X's final prospectus dated February 26, 2018 filed with the Canadian Securities Administrators and available on www.sedar.com. Accordingly, actual and future events, conditions and results may differ materially from the estimates, beliefs, intentions and expectations expressed or implied in the forward looking information. Except as required under applicable securities legislation, Mira X undertakes no obligation to publicly update or revise forward-looking information.