

**CONSENT OF INDEPENDENT ACCOUNTING FIRM
(Mazars Luxembourg, Cabinet de révision agréé)**

We consent to the use in the preliminary prospectus (the “Prospectus”) of **HIRO METAVERSE ACQUISITION I S.A.** (the “Company”) of our opinion dated 2 February 2022 (the “Opinion”), relating to the interim financial statements of the Company as of 31 October 2021.

For the purposes of the United Kingdom Financial Conduct Authority Prospectus Regulation Rule 5.3.2R(2)(f), we are responsible for this Opinion as part of the Prospectus and declare that, to the best of our knowledge, the information contained in this Opinion is in accordance with the facts and that this Opinion makes no omission likely to affect its import.

This declaration is included in the Prospectus in compliance with Item 1.2 of Annex 1 of the European Commission Delegated Regulation (EU) 2019/980.

Luxembourg, 2 February 2022

For Mazars Luxembourg, Cabinet de révision agréé
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Nadhmi AMOURI
Réviseur d'entreprises agréé