Given:

$x_1 = 2.95$ $\qquad$ $x_2 = 1.74$

$x_3 = -1.45$ $\qquad$ $x_4 = 1.32$

$x_1 - x_2 = 1.23$ $\qquad$ $x_1 - x_3 = 4.45$

$x_1 - x_4 = 1.61$ $\qquad$ $x_2 - x_3 = 3.21$

$x_2 - x_4 = 0.45$ $\qquad$ $x_3 - x_4 = -2.75$

can be seen as

$$1 \cdot x_1 + 0 \cdot x_2 + 0 \cdot x_3 + 0\, x_4 = 2.95$$
$$0 \cdot x_1 + 1 \cdot x_2 + 0\, x_3 + 0 \cdot x_4 = 1.74$$
$$0 \cdot x_1 + 0\, x_2 + 1 \cdot x_3 + 0\, x_4 = -1.45$$
$$0 \cdot x_1 + 0 \cdot x_2 + 0 \cdot x_3 + 1 \cdot x_4 = 1.32$$
$$1 \cdot x_1 + (-1)\, x_2 + 0 \cdot x_3 + 0 \cdot x_4 = 1.23$$
$$1 \cdot x_1 + (-1)\, x_3 + 0 \cdot x_2 + 0 \cdot x_4 = 4.45$$
$$1 \cdot x_1 + 0 \cdot x_2 + 0\, x_3 + (-1)\, x_4 = 1.61$$
$$0 \cdot x_1 + 0 \cdot x_2 + (+1)\, x_3 + (-1)\, x_4 = -2.75$$
$$0 \cdot x_1 + 1 \cdot x_2 + 0\, x_3 + (-1)\, x_4 = 0.45$$
$$0 \cdot x_1 + 1 \cdot x_2 + (-1)\, x_3 + 0 \cdot x_4 = 3.21$$

$AX = B$

$$\begin{bmatrix} 1 & 0 & 0 & 0 \\ 0 & 1 & 0 & 0 \\ 0 & 0 & 1 & 0 \\ 0 & 0 & 0 & 1 \\ 1 & -1 & 0 & 0 \\ 1 & 0 & -1 & 0 \\ 1 & 0 & 0 & -1 \\ 1 & 0 & -1 & 0 \\ 0 & 1 & 0 & -1 \end{bmatrix} \begin{bmatrix} x_1 \\ x_2 \\ x_3 \\ x_4 \end{bmatrix} = \begin{bmatrix} 2.95 \\ 1.74 \\ -1.45 \\ 1.32 \\ 1.23 \\ 4.45 \\ 1.61 \\ 3.21 \\ 0.45 \\ -2.75 \end{bmatrix}$$

using least square we solve to get $x_1, x_2, x_3, x_4$.

using $A^TAx = A^TB$

we get values of $x_1 = 2.96$ , $x_2 = 1.74$ , $x_3 = -1.46$ , $x_4 = 1.31$

so, comparing computed value with direct measurement we have

residual $x_1 = |2.96 - 2.95| = 0.01$ residual $x_3 = |-1.46 + 1.45| = 0.01$

residual $x_2 = |1.74 - 1.74| = 0$ residual $x_4 = |1.31 - 1.32| = 0.01$

Since we find residual are small hence, computed values are close to direct measurement.