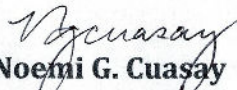


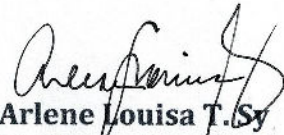


The undersigned officers of Upson International Corp. (the "Corporation") attest that a sound internal audit, control, and compliance system is in place and working effectively.

This attestation is in accordance with the Corporation's corporate governance and compliance programs and practices, and in compliance with Principle 12 of the Code of Corporate Governance for Publicly-listed Companies.

Done this 22nd day of April 2025.


Noemi G. Cuasay
Internal Audit
Officer-in-Charge


Arlene Louisa T. Sy
Chief Executive Officer
and President