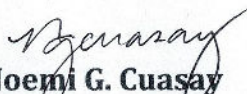


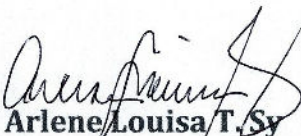


The undersigned officers of Upson International Corp. (the "Corporation") attest that a sound internal audit, control, and compliance system is in place and working effectively.

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 08 APR 2026.

  
**Noemi G. Cuasay**  
Internal Audit  
Officer-in-Charge

  
**Arlene Louisa T. Sy**  
Chief Executive Officer  
and President