

UNIVERSAL INC.

Affiliation Reports

2024

Affiliation Reports Statement

The Affiliation Reports of the Company for the year 2024 (from January 1 to December 31, 2024) has been prepared in accordance with the “Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises”, The information disclosed herein is consistent with the relevant information disclosed in the notes to the financial statements for the same period, with no material discrepancies.

Hereby declared.

Company Name : Universal Incorporation

Chairman : Huang, Mei-Hui

MAR 14, 2025

Mar 18, 2025 No.11402487

Recipient : Universal Incorporation

Subject: Expressing opinions on the statement that there is no major discrepancy
in the relevant information of your company's 2024 Affiliation Reports.

Explanation :

1. The Affiliation Reports for 2024 (from January 1 to December 31, 2024) prepared by your company on March 14, 2025 is prepared in accordance with the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises", and the information disclosed is not materially inconsistent with the relevant information disclosed in the notes to the financial report of the above-mentioned period. The statement is attached.
2. The accountant has compared the Affiliation Reports prepared by your company with the notes to your company's 2024 financial report in accordance with the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises", and has not found any material inconsistencies in the above statement.

Deloitte Touche Tohmatsu Limited

Accounting : Chu, Szu-Lan

Accounting : Chang, Chun-Yi

1. Overview of the relationship between the subordination company and the controlling company :

Unit : Shares : %

Name of controlling company	control reasons	Status of Holding shares and pledge for controlling company			Controlling company assign staff to serve as situation of directors, supervisor or manager	
		Number of shares	Percentage	Pledge shares	Title	Name
Universal Investment Co., Ltd.	Director of Universal Incorporation and whose designated representatives was appointed as the chairman, director, general manager and vice general manager of Universal Incorporation.	24,679,800	28.94%	-	Chairman and General Manager Director and vice General Manager Director	Huang, Mei-Hui Kao, Ching Hai Lam, Minh
Universal Incorporation	Holds 79.01% of the shares of Hong Kong Everbig Int'l Investment Ltd., and its appointed representative is hired as the chairman and director of Hong Kong Everbig Int'l Investment Ltd.	89,246,160 (HK\$ 1 per share)	79.01%	-	Chairman Director	Huang, Mei-Hui Huang, Shu-Huei
Hong Kong Everbig Int'l Investment Ltd.	Holds 100% equity of Xiamen Universal Incorporation, and its appointed representative is hired as chairman, director and general manager of Xiamen Universal Incorporation	Note 2	100%	-	Chairman and General Manager Director Supervisor	Huang, Mei-Hui Wong, Chi Ming Wong, Lai Lim, Wong, Yau Lim Huang, Shu-Huei Huang, Kun Ming Lam, Minh Tsai, Hong, Janq

Note 1 : When subordination company is controlled by another company, the relevant information of that company should also be disclosed. If that company is further controlled by another company, the same applies, and so on.

Note 2 : The paid-in capital of Xiamen Universal Incorporation is US\$15 million.

2. Business transactions situation :

- (1) Purchase (sale) transactions : None.
- (2) Situation of property transactions : None.
- (3) Financing situation : None.
- (4) Asset leasing situation : None.
- (5) Other significant business transactions : None.

3. Endorsements and Guarantee : None.

4. Engaging in derivative products transactions : None.

5. Other matters that have a significant impact on finance and business : None.