NOTICE OF CHANGE OF FINANCIAL YEAR-END

(In accordance with section 4.8 of National Instrument 51-102)

1. Change of Year-End

United Corporations Limited (the "**Issuer**") has changed its financial year end to from March 31 to December 31, effective immediately.

2. Reason for Change

This change is being made to better align the Issuer's reporting calendar with other companies in the industry. The Issuer's current fiscal year will end on December 31, 2025, resulting in a nine-month reporting period from April 1, 2025 to December 31, 2025.

3. Previous Financial Year-End

March 31

4. New Financial Year-End

December 31

5. Length and Ending Dates of the Periods of the Interim and Annual Financial Statements to be Filed for the Transition Year and New Financial Year

In accordance with National Instrument 51-102 – *Continuous Disclosure Obligations*, the Issuer has filed or will file (to the extent it remains a reporting issuer as at the applicable filing deadline) the following financial statements for its transition year and new financial year:

<u>Transition Year</u>

1. Interim Financial Statements:

    (a) a statement of financial position as at September 30, 2025, with a comparative statement of financial position as at the same date in the prior financial year; and

    (b) a statement of comprehensive income, a statement of changes in equity and a statement of cash flows, for the three and six month period ending September 30, 2025, with comparative information for the comparable period in the prior financial year.

2. Annual Financial Statements:

    (a) a statement of financial position as at December 31, 2025 with a comparative statement of financial position as at March 31, 2025; and

(b) a statement of comprehensive income, a statement of changes in equity, a statement of cash flows, and notes to the financial statements for the nine months ending December 31, 2025, with comparative information for the financial year ended March 31, 2025.

New Financial Year

1. Interim Financial Statements:

   (a) statement of financial position as at March 31, 2026, June 30, 2026, and September 30, 2026, with comparative statement of financial position as at December 31, 2025, as applicable; and

   (b) a statement of comprehensive income, a statement of changes in equity and a statement of cash flows, for the three, three and six, and three and nine month periods ending March 31, 2026, June 30, 2026, and September 30, 2026, with comparative information for the comparable period in the prior financial year.

2. Annual Financial Statements:

   (a) statement of financial position as at December 31, 2026 with comparative statement of financial position as at December 31, 2025; and

   (b) a statement of comprehensive income, a statement of changes in equity, a statement of cash flows, and notes to the financial statements for the financial year ending December 31, 2026, with comparative information for the nine months ended December 31, 2025.

6. Filing Deadlines for the Interim and Annual Financial Statements for the Transition Year

If it remains a reporting issuer, the Issuer will be required to file interim financial statements for the period ended September 30, 2025 on or before November 14, 2025, and to file annual financial statements for the period ended December 31, 2025 on or before March 31, 2026.